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MBAY SALT DEPARTMENT MANUAL

Volume I.

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CALCUTTA GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1932

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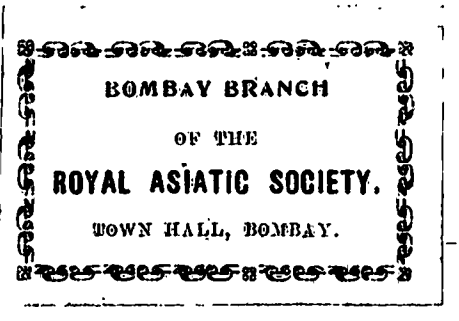

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Volume I.

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CALCUTTA: GOVERNMENT OF INDIA
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1932

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BOMBAY SALT DEPARTMENT MANUAL.

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THE BOMBAY SALT DEPARTMENT MANUAL.

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Act XII of 1882 (as modified).
(Indian Salt Act, 1882.)

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THE SCHEDULE.—ENACTMENTS REPEALED.

ACT No. XII OF 1882 (AS MODIFIED).

An Act for regulating the duty on Salt, and for other purposes.

Preamble.—Whereas it is expedient to amend the law relating to the levy of duty on salt, and to the import and transit of salt, and the manufacture of salt and saltpetre, into, over and in British India; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title. Commencement.*—This Act may be called the Indian Salt Act, 1882; and it shall come into force at once.

Local extent.—This section, sections 2, 7 and 8, and so much of this Act as refers to offences against any of its provisions or against any rules made under it, extend to the whole of British India;

The rest of this Act extends to the territories for the time being respectively administered by the Lieutenant-Governors of the North-Western Provinces and the Punjab and the Chief Commissioners of Oudh, the Central Provinces and Ajmere and Merwara, to the Districts of the Patna Division, and to British territory under the jurisdiction of the Agent to the Governor General in Central India;

Power to extend Act.—And any portion of this Act, other than the portions specified in the second paragraph of this section, may be extended, by order of the Governor General in Council published in the Gazette of India, to any part of British India other than the territories, and Districts mentioned in the third paragraph of this section.

2. *Repeal of enactments.*—The enactments specified in the schedule hereto annexed are repealed to the extent mentioned in the third column thereof; but all rules made, licenses and passes granted, prices and duties fixed, notifications published and powers conferred under any such enactment and now in force shall, so far as they are consistent with this Act, be deemed to have been respectively made, granted, fixed, published and conferred hereunder.

3. *Interpretation-clause.*—In this Act, unless there be something repugnant in the subject or context,—

"*The said territories*".—The expression "the said territories" means the territories to which the section of this Act, in which that expression occurs, for the time being extends;

"*Assistant Commissioner*".—"Assistant Commissioner" means an Assistant Commissioner of Northern India Salt-revenue, and also includes any person invested by the Local Government with the powers of an Assistant Commissioner under this Act;

"*Salt-revenue officer*".—"Salt-revenue officer" means any officer of the Northern India Salt Department, and also includes

any person invested by the Local Government with any of the powers of a Salt-revenue officer under this Act;

"*Saltpetre*".—"Saltpetre" includes rasí, sajjí and all other substances manufactured from saline earth, and khárínún and every form of sulphate or carbonate of soda; and

"*Manufacture of salt*".—"Manufacture of salt" includes the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt, and the excavation or removal of natural saline deposits or efflorescence.

"*Kohat salt*".—"Kohat salt" means salt produced in the district of Kohat in the Punjab.

NOTE.—No pass is required for the import of Sajjí Khar into the Bombay Presidency according to the definition of "Saltpetre" given in section 3 of the Indian Salt Act, XII of 1882.

(Collr., S. R.'s No. C.-188 of 23rd October 1925.)

4. *Powers of Commissioner of Division by whom to be exercised.*—The powers and duties conferred and imposed by this Act on a Commissioner of a Division may, in places where there is no such Commissioner, be exercised and performed by such officer as the Governor General in Council may from time to time appoint in this behalf.

5. *Commissioner of Northern India Salt-revenue.*—At the head of the administration of the salt-revenue under this Act there shall be an officer, called the Commissioner of Northern India Salt-revenue, who shall be appointed, and may be suspended or removed, by the Governor General in Council.

CHAPTER II.

MANUFACTURE AND REFINING OF SALT AND SALTPETRE.

6. *Power of Governor General in Council.*—The Governor General in Council may, from time to time, by rule—

(*a*) *To regulate manufacture and refining of salt and saltpetre.*—Prohibit absolutely, or subject to such conditions as he thinks fit, the manufacture of salt, or the manufacture or refining of saltpetre, throughout the whole or any portion of the said territories;

(*b*) *To fix fees for licenses.*—Fix fees for the following licenses, not exceeding in the case of each such license the amount hereinafter mentioned:—

	Rs.
License to manufacture and refine saltpetre and to separate and purify salt in the process of such manufacture and refining	50
License to manufacture saltpetre	2
License to manufacture sulphate of soda (*khárínún*) by solar heat in evaporating pans	10
License to manufacture sulphate of soda (*khárínún*) by artificial heat	2
License to manufacture other saline substances . .	2

(*c*) *To regulate the collection of duties.*—Determine the manner, time and place in and at which, and the persons by whom, any duty imposed hereunder shall be collected in the said territories;

(*d*) *To regulate possession of salt in vicinity of places where saltpetre is manufactured.*—Define an area no point in which shall be more than one hundred yards from the nearest point of any place in which salt is stored or sold by or on behalf of Government, or of any manufactory and its appurtenances in or on which saltpetre is manufactured or refined, and regulate the possession, storage and sale of salt within such area;

(*e*) *To regulate possession of salt in vicinity of places where salt is manufactured.*—Define an area round any other place in which salt is manufactured, and regulate the possession, storage and sale of salt within such area.

CHAPTER III.

Duty and Price of Salt.

7. *Power of Governor General in Council—to impose a duty on manufacture of salt.*—The Governor General in Council may, from time to time, by rule consistent with this Act,—

(*a*) Impose a duty, not exceeding three rupees per maund of 82 pounds avoirdupois, on salt manufactured in, or imported by land into, any part of British India;

(*b*) *To reduce or remit duties.*—Reduce or remit any duty so imposed, and reimpose any duty so reduced or remitted;

(*c*) *To fix minimum price of salt excavated, etc., by Government.*—Fix the minimum price at which salt excavated, manufactured or sold by or on behalf of the Government of India shall be sold.

In calculating the amount of duty payable under this section, fractions of quarter maunds may be reckoned as quarter maunds.

Notes.—(*i*) The rate of duty on salt manufactured in the Bombay Presidency and Sind or imported by land into British India has been fixed at Rs. 1-9 per Bengal maund.

[G. of I., F. D., Notification (Customs) dated 29th September 1931.]

(*ii*) For rules for remission of duty on salt used for industrial purposes in the Bombay Presidency proper and for Sind—see Appendices (A) & (E).

(*iii*) For Bombay Salt Transport Rules, 1926, and Bombay Salt Export Rules, 1922 and 1926—see Appendices (B) & (C).

(*iv*) For Sind Salt Transport Rules, 1926, and Sind Salt Export Rules, 1926—see Appendices (F) & (G).

(*v*) For wastage allowance in respect of transport of salt from Bombay Presidency to Calcutta and Malabar—see Appendix (D).

(*vi*) For Rules applicable to Sind—see Appendix (H).

(*vii*) Duty free salt not exceeding 60 Bengal maunds shall be issued every month from any salt work in the Thana Range to His Majesty's Mint

in Bombay, on production to the Salt Revenue Officer concerned by the contractor appointed by the Master of the Mint of a requisition signed by the Master or by a responsible Gazetted Officer of the Mint and countersigned by the Collector of Salt Revenue.

(Collr., S. R.'s No. 48—14 of 5th September 1930.)

(*viii*) With effect from the 1st November 1927 the minimum selling price of salt issued from the Kharaghoda factory, shall be four annas and three pies per maund.

[G. of I., F. D. (C. R.), Notification No. 34, dated the 15th October 1927.]

(*ix*) With effect from the 1st November 1927, the minimum selling price of salt issued from the British Salt Stores at Kuda in the Dhrangadhra State shall be three annas and six pies per Bengal maund.

[G. of I., F. D. (C. R.), No. 33, dated the 15th October 1927.]

(*x*) Duty on salt imported by land into British India which on such importation has become liable to a duty of customs under the Indian Tariff Act, 1894, should be remitted.

[G. of I., F. D. (C. R.), No. 4, dated the 21st March 1931.]

8. *Power of Local Government to fix minimum price of salt excavated, etc.*—Subject to any general rules or special orders which the Governor General in Council may from time to time make in this behalf, the Local Government may from time to time, by notification in the local official Gazette, fix the minimum price at which salt excavated, manufactured or sold by or on behalf of such Local Government shall be sold.

CHAPTER III-A.

Indus Preventive Line.

8-A. *Power to define zones and establish chains of posts.*—(*1*) The Governor General in Council may from time to time, by rule,—

(*a*) define a zone of country not exceeding fifteen miles in breadth—

(*i*) along any portion of the river Indus and at such distance therefrom as he deems expedient, or

(*ii*) in any tract extending from that river to the western frontier of the Punjab,

(*b*) extend any such zone so as to include any ferry, or any portion of a railway, canal or navigable river entering the zone, or any place where goods are loaded or unloaded into wagons or boats for the purpose of entering or leaving the zone, and

(*c*) within such a zone establish a chain of posts extending along the zone.

(*2*) The establishment of a chain of posts under clause (*c*) of sub-section (*1*) shall be deemed to be a public purpose within the meaning of the Land-acquisition Act, 1870.

8-B. *Effect of defining a zone and establishing a chain of posts.*—When a zone has been defined and a chain of posts established under section 8-A, the Governor General in Council may from time to time, by rule,—

(*a*) prohibit any person, except upon such conditions as may be prescribed in the rule, from having in his possession any Kohat salt within the limits of the zone, and,

(*b*) so far as may be necessary for the prevention of the smuggling of Kohat salt across the chain of posts, control and regulate the passage of traffic across such chain, and provide for the searching of all persons and things crossing or being taken across such chain.

CHAPTER IV.

Offences against the Salt-revenue.

9. *Penalties.*—Whoever commits any of the following offences (namely):—

(*a*) does anything in contravention of this Act or of any rule made hereunder;

(*b*) evades payment of any duty or charge payable under this Act or any such rule; or

(*c*) attempts to commit, or abets within the meaning of the Indian Penal Code the commission of any of the offences mentioned in clause (*a*) and (*b*) of this section.

shall, for every such offence, be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both;

and the convicting Magistrate, on the application of the Assistant Commissioner or Salt-revenue officer, may declare to be confiscated all works, materials and implements constructed or prepared for the purpose of manufacturing or refining salt or saltpetre contrary to the provisions of this Act or any such rule.

10. *Punishment on second and subsequent convictions.*—Any person convicted of an offence under section 9, after having been previously convicted of an offence under that section or section 11 of the Inland Customs Act, 1875, or under any enactment repealed by that Act, shall be punished with imprisonment for a term which may extend to six months, in addition to the punishment which may be inflicted for a first offence under section 9;

And every such person shall, upon every subsequent conviction of an offence under section 9, be liable to imprisonment for a term which may extend to six months, in addition to any term of imprisonment to which he was liable at his last previous conviction.

11. *Charge by whom to be preferred.*—A charge of an offence under section 9 shall not be entertained except on the complaint

of an Assistant Commissioner or other Salt-revenue officer not inferior in rank to a Sub-Inspector.

Limitation.—And no such complaint shall be admitted unless it is preferred within six months after the commission of the offence to which it refers.

Jurisdiction.—All such offences shall be tried by a Magistrate exercising powers not less than those of a Magistrate of the second class.

LIMITATION.

Queen-Empress versus *Nageshappa Pai.*

On the 13th December 1894, the accused (Nageshappa) was charged by the Customs authorities before the Second Class Magistrate of Khanapur in the Belgaum District with having on the 29th December 1893 and the 2nd January 1894 clandestinely removed salt without paying the customs duty.

The accused pleaded that the complaint having been made more than 6 months after the date of the alleged offence was not to be entertained under section 11 of the General Salt Act, XII of 1882.

The Magistrate overruled this plea and held that the complaint was in time, observing—

"I hold that the case is not barred by the provisions of section 11, if it is proved that there has been a fraud by which the prosecution were kept in ignorance of the occurrence of the alleged offence."

The accused appealed to the High Court in its revisional jurisdiction to reverse this order of the Magistrate.

Held that a complaint of criminal offence is not a suit or application within the meaning of section 18 of the Limitation Act of 1877; and that the peremptory terms of section 11 of Act XII of 1882 are not affected by that section.

(G. R., No. 21, dated the 17th June 1895, Jardine and Ranade, JJ.)

12. *Confiscation of articles in respect of which offence committed.*—All salt or saltpetre in respect of which any offence mentioned in section 9 has been committed, together with the vessels, packages or coverings in which such salt or saltpetre is contained, and the animals and conveyances used in carrying it, shall be liable to confiscation.

When the article seized exceeds five seers in weight, the Commissioner of the Division in which the seizure takes place may, if satisfied on the report of any Salt-revenue officer, or on such inquiry as he thinks fit to make, that such offence has been committed, declare such article to be confiscated or impose such lesser penalty in lieu of confiscation as to him may seem fit.

If the article seized does not exceed five seers in weight, the Assistant Commissioner shall possess the same powers in regard to its disposal as by this section are conferred on the Commissioner of the Division in regard to quantities exceeding five seers, and may also confiscate any vessel, package or covering in which such article is contained.

Whenever such Commissioner declares under this section any article to be confiscated, he may also declare to be confiscated any

vessel, package or covering in which such article is contained, and any animal or conveyance used in carrying it.

13. *Power to levy additional duty as penalty.*—The Governor General in Council may, from time to time, by rule, direct that any Salt-revenue officer, not inferior in rank to an Assistant Inspector, if satisfied in such manner as such rule may prescribe that any offence mentioned in section 9 has been committed in respect of any dutiable salt, shall, instead of making a complaint to a Magistrate, or instituting proceedings with a view to confiscation, impose as a penalty an additional duty on such salt not exceeding the duty leviable thereon under Chapter III of this Act.

The imposition of every such penalty shall be at once reported, if the salt, in respect of which an offence has been committed, exceeds five seers in weight, to the Commissioner of the Division in which such penalty is imposed, and, if such salt does not exceed five seers in weight, to the Assistant Commissioner,

And shall require the sanction of the Commissioner or Assistant Commissioner, as the case may be, to whom it is so reported.

14. *Punishment for connivance at offences mentioned in section 9.*—Any zamíndár or other proprietor of land, and any agent of a zamíndár or proprietor of land, who wilfully connives at any offence mentioned in section 9, shall for every such offence be punishable by any Magistrate exercising powers not less than those of a Magistrate of the second class with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

CHAPTER V.

Powers of Stoppage, Search, Seizure and Arrest.

15. *Power to search places where article is manufactured under license.*—Any Salt-revenue officer empowered in this behalf by the Local Government may at any time enter and search any place in which any article is manufactured or refined under a license granted under this Act or any rule made hereunder.

16. *Power to detain suspected person and to seize goods liable to confiscation.*—Any Salt-revenue officer may stop and detain any person whom he has reason to believe to be liable to punishment under this Act;

And may seize any salt or saltpetre in respect of which there is reason to believe that any offence mentioned in section 9 has been committed, or that any duty is payable, together with the vessels, packages or coverings in which such salt or saltpetre is contained, and the animals or conveyances used in carrying it.

17. *Power to arrest.*—Any Salt-revenue officer may arrest any person whom he has reason to believe to have committed any such offence as last aforesaid.

18. *Procedure of officer having reason to believe unlawful manufacture.*—Whenever any Salt-revenue officer, not inferior in rank to a Sub-Inspector, has reason to believe that salt or saltpetre is being unlawfully manufactured, refined or stored in an unlicensed place,

such officer shall first record in writing (so far as may be practicable) (*a*) the name, residence and calling of the informant (if any); (*b*) the locality and description of the house, boat or place where the officer believes that the salt or saltpetre is being so manufactured, refined or stored; (*c*) the name of the person by or for whom the salt or saltpetre is so manufactured, refined or stored; and (*d*) the supposed quantity and description of the salt or saltpetre, with the grounds for believing the same to be unlawfully manufactured, refined or stored;

Power to enter and search.—And may then summon in writing the officer in charge of the Police-station within whose jurisdiction the house, boat or place to be searched is situate to attend him;

And may then, after sunrise and before sunset (but always in the presence of an officer of Police not inferior in rank to a head constable), enter and search any house, boat or place in which there is reason to believe that salt or saltpetre is being so manufactured, refined or stored;

And, in case of resistance, may break open any door, and force and remove any other obstacle to such entry;

And may seize and carry away all salt and saltpetre so manufactured, refined or stored, and all materials used in the manufacture or refinement of such salt or saltpetre;

And may also detain and search and, if he thinks proper, arrest the occupier of the said house, boat or place, together with all persons concerned in the manufacture, refinement, or storing of such salt or saltpetre, or in the concealing thereof.

If the place so entered is an apartment in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the officer entering the same shall be guided by the rules prescribed for such cases in the Code of Criminal Procedure.

Before conducting a search under this section, the officer conducting it shall call upon two or more respectable inhabitants (if any) of the locality in which the house, boat or place is situate to attend and witness the search, and the search shall be made in the presence of such inhabitants (if any), and also (if practicable) of the occupant of the house, boat or place searched.

Whenever it is necessary to cause a woman to be searched, the search shall be made by another woman with strict regard to decency.

19. *Failure of Police officer to attend.*—Any officer in charge of a Police-station who, on application in writing made by a Salt-revenue officer to attend for any of the purposes specified in section

18, refuses or fails within a reasonable time so to attend or to depute a subordinate officer, not inferior in rank to a head constable, so to attend, shall for every such offence be punished with fine which may extend to five hundred rupees.

20. *Report of arrest, seizure and search.*—Whenever a Salt-revenue officer under the rank of Assistant Commissioner arrests under this Act any person,

or seizes any article as liable to confiscation under this Act,

or enters any house, boat or place for the purpose of searching for any such article,

he shall (unless generally empowered by the Assistant Commissioner to send the person arrested to the Magistrate) within forty-eight hours next after such arrest, seizure or entry make a full report of all the particulars of such arrest, seizure or entry to his official superior for the information of the Assistant Commissioner.

Every officer making any arrest under this Act, or his official superior, shall, if generally empowered in this behalf by the Assistant Commissioner, either send with all convenient despatch the person arrested to the Magistrate having jurisdiction to deal with the case, or order the discharge of such person.

Every officer of Police attending any search made under section 18 shall report the same to his official superior.

21. *Procedure in respect of articles seized.*—Whenever the Assistant Commissioner is informed of the seizure of any article exceeding five seers in weight as liable to confiscation under this Act, he shall, with all convenient despatch, report the circumstances of the case to the Commissioner of the Division in which such seizure is made, who may thereupon proceed under section 12.

If the article seized does not exceed five seers in weight, such Assistant Commissioner may dispose of the case himself under the said section.

22. *Procedure on detention of article subject to additional duty.*—Any article in respect of which a penalty is imposed under section 13 may be detained pending the receipt of the order of the Commissioner of the Division or the Assistant Commissioner, as the case may be, on the report required by the same section:

Provided that, if the owner of any article so detained deposits the amount of such penalty with, and pays all ordinary duty and charges payable on such article to, the Salt-revenue officer detaining the same, such article shall be at once released.

When an article is so detained it shall on the receipt of the said order be dealt with in accordance with the rules made in this behalf hereunder.

When an article has been released under the second paragraph of this section, and the Commissioner of the Division or Assistant Commissioner as the case may be, reduces or declines to sanction the penalty imposed in respect of such article, the amount refundable to the owner shall be paid to him on his applying therefor

to the Assistant Commissioner within six months, to be computed (where the order has been made by the Commissioner of the Division) from the day on which the Assistant Commissioner has received such order, and (where the order has been made by the Assistant Commissioner) from the date of such order.

When any penalty, the amount of which has been deposited under the second clause of this section, is sanctioned,

or when any sum refundable under this section has not been claimed within the said period of six months,

the amount so in deposit, or the sum so refundable, shall be forfeited to His Majesty, unless the Commissioner of Northern India Salt-revenue otherwise directs.

23. *Procedure in respect of person arrested.*—Whenever the Assistant Commissioner is informed of the arrest of any person, he shall (unless such person has been dealt with under the penultimate paragraph of section 20) either send with all convenient despatch the person arrested to the Magistrate having jurisdiction to deal with the case, or order the immediate discharge of such person.

24. *Officers required to assist Salt-revenue officers.*—All officers of Police, and all officers of Government engaged in the collection of land-revenue, are hereby empowered and required to assist the Salt-revenue officers in the execution of this Act.

25. *Vexatious search, seizure, etc., by Salt-revenue officers.*—Any Salt-revenue officer who—

(*a*) without reasonable ground of suspicion searches or causes to be searched an house, boat or place;

(*b*) vexatiously and unnecessarily detains, searches or arrests any person;

(*c*) vexatiously and unnecessarily seizes the moveable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(*d*) commits as such officer any other act to the injury of any person, when such officer has not reason to believe that such act is required for the execution of his duty,

shall for every such offence be punishable, by a Magistrate exercising powers not less than those of a Magistrate of the second class, with fine which may extend to five hundred rupees.

Any person wilfully and maliciously giving false information and so causing a search to be made under this Act shall be punishable, by a Magistrate exercising the same powers, with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to two years, or with both.

A Salt-revenue officer shall not be deemed to search or detain any person, or to seize the moveable property of any person, vexatiously and unnecessarily within the meaning of clause (*b*) or clause (*c*) of the first paragraph of this section if the search is authorised by any rule under clause (*b*) of section 8B, and the

detention or seizure is such as is necessary for the purposes of such search.

26. *Power to regulate seizures and disposal of things seized.*—The Governor General in Council may from time to time make rules consistent with this Act to regulate the seizure, disposal and destruction of things liable to be seized under this Act.

Such rules may, among other matters, provide—

(*a*) that the owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and that, if he omits to do so, such animal may be sold by public auction, and the expenses (if any) incurred on account of it defrayed from the proceeds of the sale;

(*b*) that when anything is seized and an order for its release is subsequently passed, and the owner does not, within a period to be fixed by such rules, appear to claim such thing and tender the duty, penalties and charges (if any) due in respect thereof, it may be sold by public auction, and such duty, penalties and charges defrayed from the proceeds of the sale;

(*c*) that the surplus proceeds of a sale under clause (*a*) or clause (*b*) of this section shall, unless the owner of the thing seized establishes his claim to such proceeds within a period, not less than three months, to be fixed by such rules, be forfeited to His Majesty.

CHAPTER VI.

MISCELLANEOUS.

27. *Power to prohibit import and transit of salt.*—The Governor General in Council may, from time to time, by rule, prohibit absolutely, or subject to conditions, the importation of salt into, or the transit of salt over, the said territories or any part thereof.

Except in the case of a prohibition under this section, nothing in this Act shall affect the transit of salt into or from any of the said territories, from or into any other part of British India.

[Nothing in this section shall be deemed to affect Chapter III-A of this Act or any rule under that Chapter.]

28. *Further matters for which Governor General in Council may make rules.*—In addition to the rules which the Governor General in Council is hereinbefore empowered to make, he may from time to time make rules consistent with this Act to regulate the following matters, namely:—

(*a*) the persons by whom, and the time, place and manner at or in which, anything to be done under this Act shall be done;

(*b*) the cases in which and the officers to whom, and the conditions subject to which, orders given by Salt-revenue officers under this Act shall be appealable;

(*c*) the fee to be charged on account of any license, pass, certificate, dákhilá, rawána or other such document issued under this Act;

And generally to carry out the provisions herein contained.

29. *Publication of rules.*—All rules made under this Act shall be published in the Gazette of India, and shall thereupon have the force of law.

30. *Power to confer powers of Assistant Commissioner and Salt-revenue officers.*—Subject to the provisions herein contained, and to any rules for the time being in force made by the Governor General in Council, the Local Government or the Commissioner of Northern India Salt-revenue may invest any person with the powers of an Assistant Commissioner under this Act, or with all or any of the powers hereinbefore conferred on Salt-revenue officers.

31. *Amendment of Madras Act VI of 1871.* [*Repealed by Act XIX of 1890, s. 5.*]

SCHEDULE.

(*See section 2.*)

ENACTMENTS REPEALED.

Acts of the Governor General in Council.

Number and year.	Short title.	Extent of repeal.
VIII of 1875 . .	The Inland Customs Act, 1875.	The whole.
II of 1876 . . .	The Burma Land and Revenue Act, 1876.	Section 29, clause (*b*), and in clause (*c*) of the same section the words and letter "under clause (*b*)".
XVIII of 1877 . .	The Salt Act, 1877 . .	The whole.

Regulation.

Number and year.	Short title.	Extent of repeal.
III of 1877 . .	The Ajmere Laws Regulation, 1877.	Sections 36 and 37.

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Short title.	Extent of repeal.
VII of 1864 . .	The Salt Act, 1864 . .	Section 9.

Appendix (A).

RULES FOR REMISSION OF DUTY ON SALT USED FOR INDUSTRIAL PURPOSES.

For Bombay Presidency Proper.

In exercise of the powers conferred by clause (*b*) of section 7, of the Indian Salt Act, 1882 (XII of 1882), and in supersession of all previous notifications on the subject, Governor General in Council is pleased to remit the duty imposed under clause (*a*) of the said section on salt manufactured in or imported by land into the Bombay Presidency when such salt is used within the said Presidency or with the special approval of the Governor General in Council any other place, for any industrial purpose other than the preparation of refined salt or as an ingredient or preservative in any article of food or drink, subject to the following rules:—

1. Any person intending to use salt in an industrial process (hereinafter referred to as the manufacture) and wishing to be admitted to the concession shall make an application to the Collector of Salt Revenue, Bombay, stating the process of manufacture in which he intends to use the salt and the approximate quantity of salt required in the year. If he wishes the concession to extend to more than one factory or works, a separate application must be made for each such factory or works.

2. If the application is sanctioned, the manufacturer shall forthwith execute and lodge with the Chief Account Officer of Customs, Salt and Opium, Bombay, an agreement (Form No. 1 in Vol. III). He shall also pay to the aforesaid Collector a supervision fee of Rs. 100 to cover the cost of inspections and any other departmental expenses involved. Provided that if the concession is granted after six months of a financial year have expired, the supervision fee payable for the said year shall be Rs. 50 and that if the full annual fee of Rs. 100 has been paid and a concession is surrendered before the expiry of six months of a financial year or in the case of a new grantee within six months of the grant, Rs. 50 shall be refunded.

3. After the execution of the agreement the manufacturer shall in the first instance provide himself with duty-paid salt either (*a*) from an approved firm of importers or (*b*) by purchase in the market. At the close of each quarter the manufacturer shall submit an application for refund of the duty on the salt used, supported by the receipt of the firm from which the salt has been purchased, or by the permits issued for the removal of the salt, as the case may be.

4. For the purpose of these rules duty on salt purchased in the market shall be deemed to have been paid at the rate in force on the date of purchase.

5. (*1*) The application for refund of duty shall contain the following particulars:—

(*i*) the balance of salt in store at the beginning of the quarter,

(*ii*) the quantity of salt purchased during the quarter,

(*iii*) the quantity of salt used during the quarter, and the quantity on which a refund of duty is applied for;

(*iv*) the balance of salt in hand at the close of the quarter,

(*v*) the quantity, weight and such other details of products manufactured during the quarter as may be required by the Assistant Collector of Salt Revenue of the sub-division hereinafter referred to as the Assistant Collector,

(*vi*) a declaration stating the product manufactured and the name and situation of the factory or works, and that the salt on which a refund is applied for has been used *bonâ fides* by the applicant in the process of manufacture of such product at such factory or works.

(*2*) The particulars entered in accordance with clauses (*i*), (*ii*), (*iii*) and (*iv*) of sub-rule (*1*) shall distinguish between salt on which duty has been paid, or is deemed under rule 4 to have been paid, at different rates.

6. The application for the refund of duty shall be sent to the Officer of the Salt Department appointed in this behalf who shall after verifying the figures forward it to the aforesaid Assistant Collector for disposal.

7. The manufacturer shall provide and set apart, for the storage of the salt purchased for use in the factory, a store-room which shall be, to the satisfaction of the Assistant Collector, securely constructed and fitted with a strong door capable of being locked. Salt manufactured in the Presidency and salt imported shall be stored separately in the store-room, as also shall salt on which duty has been paid or is under rule 4 deemed to have been paid at different rates.

8. (*1*) The store-room shall not be opened except between the hours of sunrise and sunset, and then only for one of the following purposes, namely:—

(*a*) for the receipt of salt into store,

(*b*) for the preparation by grinding or for the issue of salt required for purposes connected with manufacture,

(*c*) to allow the stock of salt to be checked by weighment or otherwise by officers of the Salt Department.

(*2*) The store-room shall not be opened except by or in the presence of the Manager of the factory or the Storekeeper of the factory; the latter shall retain the key of the store-room in his own possession.

9. All spent-lye or other useless refuse containing salt shall be effectually destroyed on or near the premises in such manner as the Collector of Salt Revenue, Bombay, may direct.

10. The factory or works may be entered and examined at any time by any officer of the Bombay Salt Department not below the rank of an Inspector or Sarkarkun, authorised by the Assistant Collector, and due facilities for examining the manufacturer's salt register (Form No. 2 in Vol. III) as well as for checking the stock of salt received, expended and in hand, shall be afforded by the Manager and all servants of the manufacturer. Salt shall be stored in the bags in which it is received from the salt works or depot and the bags shall be arranged in tiers so as to facilitate checking and weighment.

11. The register referred to in rule 10 shall be written up daily and signed by the Manager or Storekeeper and shall be in the form hereto annexed. Separate registers shall be maintained for salt manufactured in the Bombay Presidency and for imported salt.

12. The Manager of the factory shall furnish the Assistant Collector through the Officer of the Salt Department appointed by him for the purpose with a monthly statement, to be posted by the 10th of each following month, showing the opening balance of salt at the beginning of the month, the quantity purchased during the month, the quantity expended during the month, the balance at the close of the month and the weight or quantity or other particulars required by the Assistant Collector of the production during the month of the article for which the salt was used. The manufacturer's book showing the weight or quantity of the article dealt with and of the product manufactured shall be open at any time to the inspection of any officer of the Salt Department not below the rank of an Inspector or Sarkarkun.

[G. of I., F. D. (C. R.), Salt Notification No. 27 of 1st October 1927 and No. 30 of 22nd November 1930.]

NOTES.—(*i*) "Refined Salt" is included in the term Salt used in the rules regulating the issue of salt free of duty for industrial purposes.

(Commr.'s No. 186—48 of 26th November 1921.)

(*ii*) An agreement entered into by a concessionaire for duty free salt remains valid as long as the annual fee is regularly paid. The agreement becomes void and the concession is automatically withdrawn as soon as the fee becomes overdue.

(Collr.'s No. 48—8 of 9th April 1928.)

(*iii*) The agreement in connection with the issue of duty free salt should be executed before an officer not lower in rank than an Assistant Collector.

(Commr.'s No. 186—32/21 of 17th October 1923.)

Appendix (B).

THE BOMBAY SALT TRANSPORT RULES.

In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), the Governor General in Council is pleased to remit the duty imposed under clause (*a*) of

the said section on salt manufactured in the Bhandup, Maroli, Bassein, Rai, Trombay, Dadar, Belapur, Shewa, Uran, Karanja, and Pen Talukas in the Presidency of Bombay excluding the Province of Sind when such salt is transported by sea from Bombay to Calcutta subject to the following rules:—

1. *Short title.*—These rules may be called the Bombay Salt Transport Rules, 1926.

2. *Salt to be transported in what steamers.*—Salt may be transported under these rules, from the port of Bombay to Calcutta by sea in steamers of not less than 1,000 tons burden.

3. *Removal of salt from salt-works.*—Salt may be removed from private salt works in the Bhandup, Maroli, Bassein, Rai, Trombay, Dadar, Belapur, Shewa, Uran, Karanja, and Pen Talukas for shipment in bond. The transporter shall, before removal of the salt, execute a bond (Form No. 3 in Vol. III) either with one sufficient surety, or if he prefers this course, in lieu of the surety, the transporter may deposit Government Promissory Notes to the value of the duty on the salt to be transported *plus* such margin to cover depreciation in the value of the Promissory Notes as the Collector of Salt Revenue, Bombay, hereinafter called the Collector, may determine.

4. *Salt how to be transported.*—Salt transported under these rules may be transported in bulk or in bags under such supervision as the Collector may direct. It will be subject to a 15 per cent. test weighment at the Preventive Station.

5. *Payment of salary etc., of Superintending Officer.*—The transporter shall, if required, pay the salary and travelling allowance of any Officer specially appointed by Government to superintend the shipment. He shall also, if so required, furnish the officers visiting the vessel with suitable accommodation and conveniences on board the ship.

6. *Production of certificate on shipment.*—After shipment of salt under these rules, the transporter shall produce before the officer-in-charge of the salt works a certificate in the prescribed form showing the amount of salt shipped. The certificate shall be signed by the Collector of Customs, Bombay.

7. *Payment of duty.*—The transporter shall pay duty, at the rate which prevailed at the port of shipment on the date of removal of salt from the salt works on the quantity, if any, by which the quantity shown in the certificate or certificates of shipment falls short of that removed from the salt-works, provided that no duty shall be collected on any unshipped balance returned to the salt-works, owing to bad weather or other sufficient reason.

8. *Release of bond on production of certificate of landing.*—The bond of transport will be released and the amount of security deposited, if any, shall be returned, on production by the transporter of a certificate from the Collector of Customs, Calcutta, as to the landing of the salt, and on the payment of duty on the wastage, if any, in excess of 5 per cent. of the quantity shipped.

9. *Penalty for breach.*—In default of the fulfilment of any of the conditions of the bond, the Collector may order the payment by the transporter of so much of the amount named in the bond as he may consider appropriate, and his decision shall be final. Such amount may be deducted from the amount of security, if any, deposited.

10. *Landing of consignment at destination only.*—Except for the safety of a vessel, no part of a consignment of salt shall be landed at any port other than that for which the consignment shall have been declared by the transporter.

11. *Non-arrival of vessel or shortage in quantity of salt.*—In the event of a vessel carrying salt under these rules not arriving at Calcutta or showing on arrival shortage in the quantity of salt shipped, exceeding 10 per cent. the transporter shall pay duty on all the salt that is missing unless it is established by means of a Marine Court of Inquiry or otherwise to the satisfaction of the Collector, that the vessel foundered or that the deficient quantity of salt was lost through stress of weather or other accident due to causes beyond the control of the transporter.

12. *Discretion to Commissioner to make exceptions.*—The Collector may, at his discretion, withhold the privilege of shipment under these rules in any case in which he may find sufficient reason for doing so or may cancel any order granting such privilege at any time.

[G. of I., F. D. (C. R.), Notification No. 2 of 8th January 1927.]

NOTES.—(*i*) A trader in Calcutta salt has the option to cancel the agreement executed by him under the Bombay Salt Transport Rules, 1926, and to ship salt on payment of duty in cash and under claim for wastage upto 5 per cent.

(C. B. R.'s letter D. Dis. No. 489-Salt/27 of 20th July 1927.)

(*ii*) The Collector of Customs, Calcutta, has agreed to see that consignments of salt transported from Bombay in the same vessel for different transporter are separately tallied *ex*-ship on arrival at Calcutta, so as to conform to rule 8.

(Collr. of Customs, Calcutta's letter No. 2961 of 14th August 1928. Collr. S. R.'s No. 40—32 of 21st August 1928.)

Standing order for the guidance of Bombay Customs Preventive Department.

The Collector of Salt Revenue has discretion to withhold the privilege of shipment under these rules; when he permits the shipment the following instructions should be noted by the Customs Preventive Department:—

(*i*) Salt may be transported under these rules from the port of Bombay to Calcutta by sea in steamers of not less than 1,000 tons burden. It will be removed from private salt works in the Bhandup, Maroli, Bassein, Rai, Trombay, Dadar, Belapur, Shewa, Uran, Karanja and Pen Talukas for shipment in bond after execution of the

requisite bond under such supervision as the Collector of Salt Revenue may direct. When the consignment reaches the side of the vessel bound for Calcutta, shipment will be effected under the supervision of Preventive Officers of the Custom House.

(*ii*) Under rule 6 of the Bombay Salt Transport Rules, 1926, prescribed by the Government of India notification cited, the Customs Department is required to issue to the transporter a certificate of shipment. The certificate will state the name of the exporting vessel, the name of the transporter, etc., the number of the Sarkarkun's permit, the number of bags shipped and their weight as recorded in the original permit issued by the Sarkarkun of the salt-work from which the salt is removed. At the time of shipment the Preventive Officer of the Customs Department will not ordinarily reweigh the salt on board the steamer, but will merely tally the number of bags shipped. In special circumstances, however, the Preventive Officer may with the previous permission of the Assistant Collector reweigh the whole lot, and the result of weighment should be noted on the certificate. A copy of the certificate issued will be sent direct by the Preventive Department to the Chief Account Officer of Customs, Salt and Opium, Bombay.

(*iii*) The Bombay Salt Transport Rules, 1926, are only meant to apply to ships going direct from Bombay to Calcutta. In cases, however, where the steamers containing salt to be transported to Calcutta under these rules call at an intermediate port or ports the Preventive Department should seal with the Customs seal the hold containing salt, and intimate by telegram to the Customs Collector of such port or ports the fact that the steamer carries non-duty paid salt for Calcutta.

(*iv*) The supervising Preventive Officer will prepare and send to the Export Department a certificate stating the ship's name and the total quantity of salt exported to Calcutta by each shipper.

(Collr. of Customs, Bombay's Standing Order, No. 3379 of 21st April 1927 and 3584 of 27th December 1927.)

Appendix (C).

BOMBAY SALT EXPORT RULES, 1926.

In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the Notification of the Government of India, in the Department of Industries, No. M.-341, dated the 6th March 1922, the Governor General in Council is pleased to remit the duty imposed under

clause (*a*) of the said section on salt manufactured in the Presidency of Bombay, where such salt is exported from the salt works in the Bombay Presidency to destinations outside India, subject to the following rules:—

1. *Short title.*—These rules may be called the Bombay Salt Export Rules, 1926.

2. *Salt how to be exported.*—Salt may be exported under these rules from the port of Bombay in square-rigged vessels or in steamers, the said vessels or steamers to be of not less than 300 tons burden.

3. *Payment of duty.*—Duty shall be paid in cash or secured on the credit system prescribed by the rules issued by the Notification of the Government of Bombay, in the Revenue Department, No. 8972, dated the 23rd September 1914, on the whole quantity of salt removed from any of the salt works under a permit (hereinafter referred to as ' the permit ') granted under section 28 of the Bombay Salt Act, 1890.

4. *Removal of salt from salt works.*—The salt shall be taken direct from the salt works to Bombay for shipment by the route prescribed in the permit.

5. *Procedure to be followed before shipment.*—The salt shall be shipped under the supervision of a customs officer who shall re-weigh the whole quantity on board the vessel or steamer. If the customs officer finds that the quantity of salt under removal is in excess of the quantity specified in the permit, he shall recover duty on the excess quantity. The exact quantity shipped shall be entered in the bill of lading.

6. *Intimation to be given to Chief Account Officer.*—The Collector of Customs, Bombay, shall send to the Chief Account Officer of Customs, Salt and Opium, Bombay, an intimation (Form No. 4 in Vol. III) of the quantity of salt exported to any destination outside India.

7. *Salt to be taken direct to the destination after shipment.*—The salt, when shipped, shall be taken direct to the destination specified in the permit within the period mentioned in the permit.

8. *Application for remission of duty.*—The holder of the permit desiring to claim a refund of duty shall obtain from the Collector of Customs at the port of arrival a certificate (Form No. 5 in Vol. III) and send it to the Chief Account Officer of Customs, Salt and Opium, Bombay, with an application for refund of duty.

9. *Refund.*—The amount of duty to be refunded to the applicant under rule 8 shall be the amount of duty leviable on the actual quantity of salt shipped at Bombay or on the actual quantity of salt landed at the destination, whichever is less; provided that, where the salt has been taken under the credit system and the duty has been shown by a debit entry in the exporter's account, the refund shall be made *pro formâ* by placing the amount of the duty to the credit of the exporter in that account.

10. *Penalty.*—(*i*) In the event of a person committing any breach of these rules, the Collector of Salt Revenue, Bombay, may, in his discretion, withhold the refund.

(*ii*) Nothing contained in this rule shall affect the liability of such person to any punishment to which he may be liable under the Bombay Salt Act, 1890, or any other law for the time being in force.

(G. of I., No. 21 of 3rd August 1926.)

Appendix (D).

WASTAGE ALLOWANCE RULES.

Under section 7, clause B, the Governor General in Council is pleased to remit, subject to any rules which the Governor of Bombay in Council may make in this behalf, the duty in respect of the actual amount of salt wasted, up to a maximum of 5 per cent. which is imposed under clause A on salt manufactured in the Presidency of Bombay when such salt is exported by sea in square-rigged vessels or steamers to the Ports of Calcutta, Madras, Mangalore, Cochin, Ponani, Beypur, Calicut, Badajara, Tellicheri and Cannanore in British India.

(G. of I., F. D., No. 3164-Ex. of 1st June 1905 published as B. G. N., No. 4606 of 7th June 1905, page 681 of *B. G. G.*, Part I, of 1905.)

Rules for the grant of Wastage Allowance.

1. Duty shall be paid on the whole quantity of salt removed from the salt works under permits.

2. A drawback of 5 per cent. shall be granted on the quantity removed from the works, less any quantity short shipped upon which full duty will be recovered in Bombay. In the case of salt exported on prepayment of duty in cash, the drawback shall be payable as soon as the vessel carrying the salt has left the port of Bombay for its destination; but in the case of salt shipped under the credit system, the drawback shall be payable at the time the credit account is adjusted.

3. The quantity of duty paid salt and free salt (*viz.*, salt covered by the wastage allowance) carried by each vessel shall be distinctly stated in the manifest; and the Collector of Customs, Bombay, shall furnish the Collector of Customs, Calcutta, Madras, etc., with particulars of each shipment. The quantity shown in the manifest as having been actually shipped will be the aggregate of the quantities noted on the several permits as having passed the Salt Preventive Station to or the quantity ascertained on weighment over the exporting vessel's side, whichever may be less.

4. On importation at Calcutta, Madras, etc., duty will be levied on any excess found over and above the quantity shown in the manifest as duty paid, that is, 95 per cent. of the quantity removed from the works under permit.

5. The Collector of Customs, Calcutta, Madras, etc., shall inform the Collector of Customs, Bombay, how each shipment has been dealt with at Calcutta, Madras, etc.:—

Example.

	Maunds.		Rs.	A.
Quantity removed under permits	10,000	Duty paid in Bombay .	12,500	0
Quantity shipped . . .	9,800			
Quantity short shipped . .	200			
Quantity on which drawback allowed gross at 5 per cent. .	500			
Net .	300	Duty refunded . .	375	0
		Duty recovered in Bombay . . .	12,125	0
Quantity shown in manifest—				
Duty paid	9,500			
Free	300			
	9,800			
Quantity found on importation at Calcutta . . .	9,650			
Wastage	150			
Quantity on which duty is to be recovered at Calcutta (*i.e.*, 300 maunds free salt *minus* 150 maunds wastage) .	150	Duty recovered at Calcutta . . .	187	8

NOTE.—In determining the amount of deduction to be made from the drawback to be paid to the shipper the total excess and deficiencies found by the Preventive Officer on re-weighment of the salt on board the receiving vessel after the whole of the cargo intended to be shipped has been weighed should, if the salt belongs to one shipper, be set off against each other; if to more than one shipper, excesses and deficiencies in the quantity belonging to a single shipper only should be set off against each other.

(G. R., R. D., No. 5101 of 22nd June 1905.)

Appendix (E).

RULES FOR REMISSION OF DUTY ON SALT USED FOR INDUSTRIAL PURPOSES.

For Sind.

In pursuance of the notifications of the Government of India in the Finance and Commerce Department, Nos. 2112-S.R., and 2114-S.R., dated 20th April 1903, issued under section 7 of the Indian Salt Act, 1882, and section 12 of the Sea Customs Act, 1878,

respectively, and with the previous sanction of the Governor General in Council, the Governor in Council is pleased to prescribe the following rules for the remission of duty on salt used for industrial purposes, excepting salt used for flavouring or preserving articles of human consumption, in the province of Sind:—

1. Any manufacturer wishing to be admitted to the concession shall make an application through the Superintendent of Salt and Excise, Sind, to the Commissioner in Sind stating the process of manufacture in which he intends to use the salt. If he wishes the concession to extend to more than one factory, a separate application must be made in each case.

2. If the application is sanctioned, the manufacturer shall forthwith execute and lodge with the aforesaid Superintendent an agreement in the form (Form No. 1-A in Vol. III).

3. After the execution of the agreement the manufacturer shall, in the first instance, provide himself with duty paid salt from a Government salt work or depot or from a firm of salt dealers approved by the Commissioner in Sind. At the close of each quarter the manufacturer shall submit an application for refund of the duty on the salt used, supported by the receipt of the firm from which salt has been purchased, or the permits issued for the removal of the salt, as the case may be.

4. Application for refund of duty shall be made to the aforesaid Superintendent and shall contain the following particulars:—

(*i*) The balance of salt in store at the beginning of the quarter.

(*ii*) The quantity of salt purchased during the quarter.

(*iii*) The quantity of salt used during the quarter, and on which the refund of duty is applied for.

(*iv*) The balance of salt in hand at the close of the quarter.

(*v*) The quantity, weight and such other details as may be required by the aforesaid Superintendent of products manufactured during the quarter.

(*vi*) A declaration that the salt on which a refund of duty is applied for has been used *bonâ fide* in the process of manufacture of within the applicant's factory at and has not been used for any other purpose.

5. The manufacturer shall provide and set apart, for the storage of the salt purchased for use in the factory, a store-room securely constructed, with a strong door capable of being locked, to the satisfaction of the aforesaid Superintendent. Salt manufactured in Sind and that imported should be stored separately in the store-room.

6. The store-room shall not be opened except during daylight, and then only (*a*) for the receipt of salt into store, (*b*) for the preparation by grinding or the issue of salt required for purposes connected with manufacture, or (*c*) to allow the stock of salt to be

checked by weighment or otherwise by officers of the Department of Salt and Excise. The store-room shall not be opened except by or in the presence of the manager of the factory and/or the Store-keeper of the factory; the latter shall retain the key of the store-room in his own possession.

7. All spent-lye or other useless refuse containing salt shall be effectually destroyed on or near the premises in such manner as the aforesaid Superintendent may direct.

8. The factory may be entered and examined at any time by any officer of the Sind Salt and Excise Department not below the rank of an Inspector, authorised by the aforesaid Superintendent, and due facilities for examining the manufacturer's salt register (Form No. 2 in Vol. III) as well as for checking the stock of salt received, expended and in hand, shall be afforded by the manager and all servants of the manufacturer. Salt shall be stored in the bags as received from the salt works, depot or salt dealers, and the bags arranged in tiers so as to facilitate checking and weighment.

9. The register referred to in the preceding rule shall be written up daily and signed by the manager or storekeeper and shall be in the form hereto annexed. Separate registers shall be maintained for salt manufactured in Sind and for imported salt.

10. The Manager of the factory shall furnish the aforesaid Superintendent with a monthly statement, to be posted by the 10th of each following month, showing the opening balance of salt at the beginning of the month, the quantity purchased during the month, the quantity expended during the month, the balance, at the close of the month and the weight or quantity or other particulars required by the aforesaid Superintendent, of the article produced for which salt was used during the month. The manufacturer's book showing the weight or quantity of the article dealt with and the product manufactured shall be open at any time to the inspection of any officer of the Department of Salt and Excise not below the rank of an Inspector.

(G. of B., R. D., Notification No. 179-A of 19th January 1921.)

NOTE.—The Commissioner in Sind is authorised to issue duty free salt for industrial purposes.

(G. R., R. D., No. 179-A of 19th January 1921.)

Appendix (F).

SIND SALT TRANSPORT RULES.

In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), the Governor General in Council is pleased to remit the duty imposed under clause (*a*) of the said section on salt manufactured in the Province of Sind

when such salt is transported by sea from Karachi to Calcutta subject to the following rules:—

1. *Short Title.*—These rules may be called the Sind Salt Transport Rules, 1926.

2. *Salt to be transported in what steamers.*—Salt may be transported under these rules, from the port of Karachi to Calcutta by sea in steamers of not less than 1,000 tons burden.

3. *Removal of salt from salt-works.*—Salt may be removed from the Government salt-works or from private salt-works at Maurypur for shipment in bond. The Transporter shall, before removal of the salt, execute a bond (Form No. 3-A in Vol. III) either with one sufficient surety, or if he prefers this course, in lieu of the surety, the transporter may deposit Government Promissory Notes to the value of the duty on the salt to be transported *plus* such margin to cover depreciation in the value of the Promissory Notes as the Commissioner in Sind, hereinafter called the Commissioner, may determine.

4. *Salt how to be transported.*—Salt transported under these rules may be transported in bulk or in bags under such supervision as the Commissioner may direct.

5. *Payment of salary, etc., of Superintending Officer.*—The transporter shall, if required, pay the salary and travelling allowance of any officer specially appointed by Government to superintend the shipment. He shall also, if so required, furnish the officer visiting the vessel with suitable accommodation and conveniences on board the ship.

6. *Production of certificate on shipment.*—After shipment of salt under these rules, the transporter shall produce before the officer-in-charge of the salt works a certificate in the prescribed form showing the amount of salt shipped which shall be signed by the Collector of Customs, Karachi.

7. *Payment of duty.*—The transporter shall pay duty, at the rate which prevailed at the port of shipment on the date of removal of salt from the salt works, on the quantity, if any, by which the quantity shown in the certificate or certificates of shipment falls short of that removed from the salt works, provided that no duty shall be collected on any unshipped balance returned to the salt works, owing to bad weather or other sufficient reason.

8. *Release of bond on production of certificate of landing.*—The bond for transport will be released and the amount of security deposited, if any, shall be returned on production by the transporter of a certificate from the Collector of Customs, Calcutta, as to the landing of the salt, and on the payment of duty on the wastage if any, in excess of 5 per cent. of the quantity shipped.

9. *Penalty for breach.*—In default of the fulfilment of any of the conditions of the bond, the Commissioner may order the payment by the transporter of so much of the amount named in the bond as he may consider appropriate, and his decision shall be final.

Such amount may be deducted from the amount of security, if any, deposited.

10. *Landing of consignment at destination only.*—Except for the safety of a vessel, no part of a consignment of salt shall be landed at any port other than that for which the consignment shall have been declared by the transporter.

11. *Non-arrival of vessel or shortage in quantity of salt.*—In the event of a vessel carrying salt under these rules not arriving at Calcutta or showing on arrival shortage in the quantity of salt shipped exceeding 10 per cent. the transporter shall pay duty on all the salt that is missing unless it is established by means of a Marine Court of Inquiry or otherwise to the satisfaction of the Commissioner that the vessel foundered or that the deficient quantity of salt was lost through stress of weather or other accident due to causes beyond the control of the transporter.

12. *Discretion to Commissioner to make exceptions.*—The Commissioner may, at his discretion, withhold the privilege of shipment under these rules in any case in which he may find sufficient reason for doing so or may cancel any order granting such privilege at any time.

[G. of I., F. D. (C. R.), Notification Salt No. 23 of 3rd August 1926 as corrected up to 1st September 1928.]

Appendix (G).

SIND SALT EXPORT RULES, 1926.

In exercise of the powers conferred by clauses (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the Notification of the Government of India Board of Industries and Munitions, No. M.-341/6, dated the 17th December 1920, the Governor General in Council is pleased to remit the duty imposed under clause (*a*) of the said section on salt manufactured in the Province of Sind where such salt is exported from salt works in Sind to destinations outside India subject to the following rules:—

1. *Short title.*—These rules may be called the Sind Salt Export Rules, 1926.

2. *Salt how to be exported.*—Salt may be exported under these rules from the port of Karachi in square-rigged vessels or in steamers the said vessels or steamers to be of not less than 300 tons burden.

3. *Payment of duty.*—Duty shall be paid in cash or secured on the credit system prescribed by rules issued by the notification of the Government of Bombay, in the Revenue Department, No. 3065-X, dated the 8th February 1923, on the whole quantity of salt removed from a salt work in Sind under a permit (hereinafter referred to as "the permit") granted under section 28 of the Bombay Salt Act, 1890.

4. *Removal of salt from salt works.*—The salt shall be taken direct from the salt works to Karachi for shipment by the route prescribed in the permit.

5. *Procedure to be followed before shipment.*—The salt shall be shipped under the supervision of a customs officer who shall re-weigh the whole quantity on board the vessel or steamer. If the Customs Officer finds that the quantity of salt under removal is in excess of the quantity specified in the permit, he shall recover duty on the excess quantity. The exact quantity shipped shall be entered in the bill of lading.

6. *Intimation to be given to the Superintendent of Salt and Excise in Sind.*—The Collector of Customs, Karachi, shall send to the Superintendent of Salt and Excise in Sind an intimation (Form No. 4 in Vol. III) of the quantity of salt exported to any destination outside India.

7. *Salt to be taken direct to the destination after shipment.*—The salt when shipped shall be taken direct to the destination specified in the permit within the period prescribed in the permit.

8. *Application for remission of duty.*—The holder of the permit desiring to claim a refund of duty shall obtain from the Collector of Customs at the port of destination a certificate (Form No. 5 in Vol. III) and send it to the Superintendent of Salt and Excise in Sind with an application for refund of duty.

9. *Refund.*—The amount of duty to be refunded to the applicant under rule 8 shall be the amount of duty leviable on the actual quantity of salt *shipped at Karachi or on the actual quantity of salt* landed at the destination whichever is less; provided that where the salt has been removed under the credit system and the duty has been shown by a debit entry in the exporter's account, the refund shall be made *pro formâ* by placing the amount of duty to the credit of the exporter in that account.

10. (*1*) *Penalty.*—In the event of a person committing any breach of these rules the Commissioner in Sind may, in his discretion, withhold the refund.

(*2*) Nothing contained in this rule shall affect the liability of such person to any punishment to which he may be liable under the Bombay Salt Act, 1890, or any other law for the time being in force.

[G. of I., F. D. (C. R.), Salt Notification No. 22 of the 3rd August 1926.]

Appendix (H).

RULES APPLICABLE TO THE PROVINCE OF SIND UNDER THE INDIAN SALT ACT, XII OF 1882.

The following rules made by the Governor General in Council in exercise of the power conferred by the 'Inland Customs Act, 1875', extended to the Province of Sind by Notification No. 262,

dated the 28th December 1887, are published under section 30 of the said Act:—

1. In the following Rules the word 'Commissioner' means the Commissioner in Sind, and the word 'Collector' in any provision of these rules includes (*a*) any revenue officer in independent charge of a district; and (*b*) any officer not lower in rank than a Mukhtyarkar duly authorised by the Governor of Bombay in Council to discharge the functions of a Collector under such provision.

2. 'Manufacture of salt' in these rules does not include the excavation or removal of natural saline deposits or efflorescence.

3. No salt shall be manufactured in any part of Sind except in the Karachi district.

4. The manufacture of salt is authorised, subject to the conditions next hereinafter prescribed, in the Karachi district.

5. On all salt manufactured in the said district there shall be levied a duty at the rate of Re. 1-9 per Bengal maund.

6. Any person wishing to manufacture salt in the said district may apply to the Collector for a license.

In the case of refusal, an appeal shall lie to the Commissioner, whose orders shall be final.

The license shall be in (Form No. 14 in Vol. III) and shall be signed and issued by the Collector.

7. The manufacture of salt, and the storage and sale of the salt manufactured, shall be carried on in conformity with the conditions of the license, and under the supervision of the Revenue and Salt Establishment.

8. No salt shall be removed from the place of manufacture for the purpose of storage, or after storage from the place of storage for the purpose of re-storage, to any other place, except under the written authority of the officer-in-charge of the works; and all salt removed under such authority shall be weighed previous to removal in the presence of such officer, or other officer whom he may depute.

9. No salt shall be removed for consumption from the place of manufacture or of storage unless covered by a permit certifying that duty at the prescribed rate has been paid on it.

10. Previous to removal under Rule 9, the salt shall be weighed in the presence of the officer-in-charge of the works, who shall enter on the permit the weight of salt removed and the date of removal, and shall certify that he has personally weighed the salt, and that no greater quantity has been removed than that mentioned in the permit.

11. Licenses may be cancelled by the Collector giving one month's notice, or on the application of the licensee.

In the case of cancelment of license for infringement of its conditions, no notice shall be necessary.

12. Within the limits of the district mentioned in Rule 4, no person shall have salt exceeding twenty sers in his possession, or shall sell any salt without a license from the Collector.

13. Nothing contained in this Chapter shall apply to the manufacture of salt by or on behalf of the Government.

OF THE POSSESSION OF AND SALE OF SALT IN THE VICINITY OF NATURAL SALT DEPOSITS IN SIND.

14. The area defined for the purposes of section 10, clause (*f*) of the Inland Customs Act, 1875, round such natural salt deposit in Sind, shall extend to a distance of ten miles from the boundary of such deposit on all sides. Such an area is hereinafter termed a " Protected area ".

15. No person shall possess any salt within a protected area unless accompanied by permit or certificate covering the same as hereinafter provided.

16. Any person wishing to remove salt from deposits where Government have established Depots shall first pay the duty and other charges prescribed into such Government treasury as the Commissioner may from time to time appoint and at the same time present an application and a challan in duplicate to the treasury officer, who shall endorse the application on the reverse and return it to the applicant, retain one portion of the challan and send the other portion duly receipted to the officer-in-charge of the deposit mentioned in the application.

17. The applicant will present the receipted application to the officer-in-charge of the deposit who will compare with the challan and allow the applicant to remove the salt under a permit.

NOTE.—No stamp duty is chargeable on applications relating exclusively to the purchase of salt which is the property of Government.

(Notification of Government of India, No. 4650, dated the 10th September 1889, Article 2, published at page 298 of the ' Sind Official Gazette ', dated the 19th idem.)

18. The permit shall be current and valid for such period, not being less than five days or more than six weeks, as the Commissioner may from time to time prescribe.

But when a permit is presented at the deposit and the salt is ready for delivery and is tendered to the holder more than seven days previous to the expiry of such period, such permit shall cease to be valid on the expiry of seven days, from the date on which the salt has been tendered, unless the officer-in-charge of the deposit by an order endorsed upon the permit allows it to run on for its full period or any portion thereof.

The period of currency shall count from the day on which the rawana is delivered to the applicant, that day being included and being noted on the face of the rawana.

19. The Commissioner may from time to time make rules to limit the number of applications with reference to the quantity of salt to be delivered to any person at one time, and may fix the minimum quantity of salt to be covered by a single application.

20. One rawana being presented at the deposit and salt being issued thereunder the officer-in-charge before allowing such salt to be removed shall ascertain that such rawana is still in force and covers the amount of salt being issued, and shall then endorse such rawana and return it to the purchaser.

21. When on the application of a purchaser salt is got ready for delivery and is tendered to him, he shall remove it that same day to a distance of at least one mile from the deposit, unless an order endorsed on the permit permits him to keep it within a shorter distance.

22. If a purchaser desires to divide the despatch of salt covered by the permit he shall apply to the Collector who issued the permit and the Collector shall issue as many partition or atrafi permits as may be required and cancel and resume the original permit.

23. No salt delivery of which has been given shall be allowed to remain within the limits of any salt-work, Government warehouse or store except on payment of an extra charge of one pie per maund per day or any part of a day by way of establishment expenses for guarding the same.

24. If renewal be required in respect of a portion only of the salt, partition permit must be issued as provided for in Rule 22.

25. Applications for renewal, except as provided in Rules 23 and 24, shall be forwarded for the orders of the Superintendent who may, to protect traders from unmerited loss, authorise such further renewals as he may deem fit.

26. The deposit of salt for retail sale to the people inhabiting a register of sales daily written up and shall give to each purchaser Commissioner, be permitted at any place within the limits of such area approved of by the Collector. The rawana designed to cover such deposit shall be endorsed by the Collector for that purpose, and shall remain in force for a period not exceeding four months.

27. Every person retailing salt under such a rawana shall keep a register of sales daily written up and shall give to each purchaser a certificate stating the date of sale, the name of such purchaser, and the quantity purchased.

28. A certificate given under Rule 27 shall cover the salt sold under it while in the possession of the purchaser as if it were a rawana.

29. When any document relating to removal of salt is lost or destroyed or such document requires correction, the person to whom it was granted may get a duplicate or have the correction made on payment of rupee one per document.

The fees thus recovered shall be retained and credited to Government unless the Collector thinks fit to refund whole or portion of it.

30. When any salt is stopped for examination within the protected area by a salt officer, the rawana covering the despatch shall be presented by the trader or his agent to such officer, who will satisfy himself that it is a genuine document, and that its currency has not expired, and may then proceed to examine and superintend the weighment of the despatch.

He may weigh at the Government scales either the entire despatch or such portion of it as may be prescribed from time to time by rules to be issued by the Commissioner.

31. If only portion of the despatch is weighed and any excess is found over the quantities specified in the rawana the weight of the whole despatch may, unless the trader objects, be calculated proportionately.

32. If on weighment of salt it is found to exceed the quantity entered in the rawana the following practice shall, as a general rule, be observed by the officer in charge of the post:—

(*a*) If the excess is not more than one per cent. he shall allow the despatch to pass.

(*b*) If the excess is more than one and not more than five per cent., he shall, on submitting his report under section 21 of the Act, recommend that the despatch be released on the trader paying a sum equal to double the Government price of the excess.

(*c*) If the excess is more than five per cent. or in any case if there be reason to suspect fraud, he shall recommend confiscation.

OF THE SEIZURE, DISPOSAL OR DESTRUCTION OF THINGS LIABLE TO BE SEIZED OR DESTROYED UNDER THE ACT.

33. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties and charges due on account thereof have been paid by the owner to the officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from the competent authority.

34. If an animal is so seized and detained, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

35. If orders are received from competent authority for the release of any thing seized and detained, and no duty or penalty is

payable in respect of such a thing, it shall at once be given up to the owner or his agent, on his paying all charges incurred.

36. Should no one be present to receive the thing released, the officer-in-charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed at a conspicuous place and Mukhtiart.

If within two calendar months from the date of the notice, no person entitled to receive the thing claim it, and pay all charges incurred, it shall be sold, and the proceeds placed in deposit.

After a further period of four calendar months the proceeds shall be forfeited to His Majesty.

37. If any duty is leviable, or penalty is imposed by competent authority, in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty and charges shall be deducted and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice as under Rule 37, shall be given, the money being kept in deposit for two calendar months.

If not claimed within this period, it shall be forfeited to His Majesty.

38. When orders are received from competent authority for the confiscation of any thing seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Collector may direct.

39. When a Magistrate declares the confiscation of works, materials, or implements, under section 11 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Collector.

SUBSIDIARY RULES.

40. The Commissioner may make subsidiary Rules and prescribe all forms necessary for the administration of the act and these rules.

OF THE MANUFACTURE OF SALT ON BEHALF OF GOVERNMENT.

41. The manufacture of salt within the limits of Maurypur Government salt works, or of any other local area to which the Local Government may extend these rules, is prohibited, except under the conditions hereinafter prescribed.

42. Any person wishing to manufacture salt within such limits may apply for a license to the Collector, who may grant or refuse the application, and whose order thereon shall be final.

43. The license shall be in (Form No. 15 in Vol. III) and shall be signed and issued by the Collector.

44. Licenses may be cancelled by the Collector giving one month's notice or on the application of the licensee: provided that no notice shall be necessary when the license is cancelled by any breach of its conditions.

45. The manufacture of salt and the storage of the salt manufactured shall be carried on in conformity with the conditions of the license and under the supervision of the salt establishment.

46. The area defined for the purpose of section 10, clause (*e*), of the Inland Customs Act, 1875, round the place of manufacture and of storage at the Maurypur Government Salt Works shall extend to and include the wall and ditch surrounding the said works.

47. No salt shall be removed for consumption from the place of manufacture or of storage, unless covered by a permit certifying that the price fixed by the Commissioner with the sanction of the Governor of Bombay in Council has been paid on it.

48. Any person wishing to purchase salt from the Maurypur Government Salt Works shall first pay the price into such Government Treasury as the Commissioner may from time to time appoint, and shall present an application and challan in duplicate. The application will be returned to the applicant duly receipted.

49. The applicant will present or forward the application together with bags to the Government Salt transport contractor, at their depot, who will forward such application together with the bags received by them to the officer-in-charge, Maurypur Salt Works. The officer will after comparing the application with challan received have the quantity of salt covered by the challan weighed and removed by the Government Salt Transport Contractor and will hand over an invoice addressed to the consignee.

50. The permit shall be current and valid for such period as the Commissioner may, under Rule 40 of the rules of the 7th August 1878, from time to time prescribe.

51. When any document relating to the removal of salt is lost or destroyed or requires correction the person to whom it was granted may get a duplicate or have the correction made on payment of a fee of rupee one;

The fee thus recovered shall be retained and credited to Government unless the Collector thinks fit to refund it or any portion of it.

An appeal from an order to pay such fee shall lie with the Commissioner whose orders shall be final.

52. When the applicant for salt clears salt from the Government Maurypur Salt Works he shall remove it on the day on which the salt is delivered to him to a distance of at least one mile from the works, unless for sufficient reason the officer-in-charge of the works allows him by order endorsed on the invoice, to keep it within shorter distance.

OF THE POSSESSION AND SALE OF SALT IN THE VICINITY OF MAURYPUR SALT WORKS.

53. The area defined for the purposes of section 10, clause (*f*) of the Inland Customs Act, 1875, round the Maurypur Salt Works shall extend to a distance of ten miles from the boundary of the said works on all sides: provided that the town and Cantonment of Karachi, together with the suburbs of Keamari and Manora, shall be excluded from such area.

54. The area defined in Rule 53 shall be called a 'protected area', and the provisions of sections 15, 26, 29, 30, 31 and 32 of Chapter II of the Rules of the 7th August 1878 shall apply to the possession and sale of salt within such area.

55. With the exception of Rule 40 of the Rules of the 7th August 1878, and the Rules specified in Rule 54, the Rules of the 7th August 1878 shall not apply to the manufacture, sale, or storage of salt or to any other matter provided for by these Rules.

SECTION II.

The Transport of Salt Act, 1879.

XVI of 1879.

(As amended by the Salt Law Amendment Act, 1925, XXII of 1925.)

AN ACT TO RESTRICT THE TRANSPORT OF SALT BY SEA.

Preamble.—Whereas it is expedient to restrict the transport of salt by sea in manner hereinafter appearing; It is hereby enacted as follows:—

1. *Short title.*—This Act may be called the Transport of Salt Act, 1879.

Local extent.—It extends to the western coast of British India, north of Cochin, and to the sea within a distance of a marine league from such coast.

1-A. *Definition.*—The Central Board of Revenue means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924.

NOTE.—This Act applies to the States in Kathiawar as per Agency Notification No. 41, dated the 22nd November 1879.

2. *Penalties for carrying salt in certain vessels.*—When any salt is carried by sea in any vessel other than a vessel of the burden of three hundred tons and upwards, the owner and master of such vessel shall each be punished with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to six months, or with both.

NOTES.—(*i*) The small craft employed by the contractors for the supply of salt to the States of Cochin and Travancore should be specially exempted from the restriction as to the tonnage prescribed by the Transport of Salt Act, 1879.

(G. of I., F. & C., No. D-45 of 8th March 1881 and B. G. R., No. 1649 of 21st March 1881.)

(*ii*) The words "burden of 300 tons" used in section 2 mean the gross tonnage of a vessel and not the net tonnage.

It is a well established rule that penal enactments are to be strictly construed. "The effect of the rule of strict construction" says Maxwell "might almost be summed up in the remark that where an equivocal word or ambiguous sentence leaves a reasonable doubt of its meaning which the canons of interpretation fail to solve, the benefit of the doubt should be given to the subject and against the Legislature which has failed to explain itself".

It is true that this rule "yields to the paramount rule that every statute is to be expounded according to the intent of them that made it". But the legislative intents, *i.e.*, the policy and object of the Legislature, was, as appears from the statement of objects and reasons, merely to prevent the surreptitious landing and smuggling which it was then apprehended was carried on by "very small craft" and the original draft of the Act

shows that it was intended to apply only to small vessels. There is no reason for supposing that it was intended to apply to vessels whose burden could only be reduced below 300 tons by applying certain technical rules of measurement established for purposes foreign to the Act.

(R. L. A.'s No. 604 of 29th May 1893, *vide* G. R., No. 4584 of 26th June 1893.)

3. Nothing in section 2 applies to—

(*a*) Salt covered by a permit granted under Chapter V of the Madras Salt Act, 1889, or Chapter V of the Bombay Salt Act, 1890, or the corresponding law for the time being in force in the territories administered by the Governor of Fort St. George in Council or the Governor of Bombay in Council, as the case may be;

(*b*) Salt covered by a pass granted by any officer whom the Central Board of Revenue may appoint in this behalf;

(*c*) Such amount of salt carried on board any vessel for consumption by her crew or by the passengers or animals (if any) on board as the Central Board of Revenue may, from time to time, exempt from the operation of section 2.

NOTE.—Such quantity of salt not exceeding half a Bengal seer per head, as is required for consumption on board a vessel by her crew or by her passengers is exempted from the operation of section 2.

(G. N., No. 66 of 6th January 1880.)

4. *Power of stoppage, search and arrest.*—When any officer empowered by the Chief Customs Authority, whether by name or office, to act under this section, has reason to believe, from personal knowledge or from information taken down in writing, that any salt is being carried, or has within the twenty-four hours next before the requirement first hereinafter mentioned been carried, in any vessel, so as to render the owner or master of such vessel liable to the penalties prescribed by section 2, he may require such vessel to be brought to, and thereupon may—

(*a*) enter and search the same;

(*b*) require the master of such vessel to produce any documents in his possession relating to such vessel or the cargo thereof;

(*c*) seize such vessel if the said officer has reason to believe it liable to confiscation under this Act, and cause it to be brought with its crew and cargo into any port in British India; and

(*d*) where salt is found on board such vessel, search and arrest without a warrant any person on board the same who, such officer has reason to believe, is punishable under section 2.

NOTE.—All officers of the Salt Department, not lower in rank than a Coast Guard Inspector or an officer-in-charge of a Custom House, are empowered to act under this section.

(G. R., No. 5956 of 7th November 1879.)

5. *Penalties for resisting officer.*—Any master of a vessel refusing or neglecting to bring to or to produce his papers when required to do so by an officer acting under section 4, and any person obstructing any such officer in the performance of his duty may be arrested by such officer without a warrant, and shall be punished with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to six months, or with both.

6. Every vessel in which salt is carried so as to render the owner or master of such vessel liable to the penalties prescribed by section 2, the cargo on board such vessel and salt in respect of which an offence under this Act has been committed shall be liable to confiscation.

The confiscation of any vessel under this section shall include her tackle, apparel and furniture.

Confiscations under this section may be adjudged by the Chief Customs authority, or by such other officer as the Governor General in Council may, from time to time, appoint in this behalf.

Whenever any Customs officer is satisfied that any article is liable to confiscation under this section, he may seize such article, and shall at once report the seizure to his superior officer for the information of the Chief Customs authority or such other officer as aforesaid, and such authority or officer may, if satisfied on such report, or after making such enquiry as it or he thinks fit, that the article so seized is liable to confiscation, either declare it to be confiscated or impose a fine in lieu thereof not exceeding the value of the article.

NOTES.—(*i*) The Collector of Customs, Bombay, the Collector of Salt Revenue, Bombay and the Collector of Customs in Sind have been appointed within the local limits of their respective charges to adjudge confiscations under section 6.

(G. N., No. 11844 of 3rd October 1917 and No. 131/24 (*c*) of 20th March 1924.)

(*ii*) Rules for regulating the grant of rewards for the detection and prevention of offences against the Transport of Salt Act, 1879, in the Bombay Presidency including Sind:—

1. The authority adjudging a confiscation under section 6 of the Transport of Salt Act shall have the power to grant in such proportion as he may think fit, to any person or persons who may have contributed to the seizure of the property confiscated or the conviction of the party or parties offendering, rewards not exceeding in the aggregate the estimated value of the property confiscated *plus* the amount of any fine imposed.

In any case in which in the opinion of the authority referred to in Rule 1, any person has performed any service of special merit in connection with the prevention or detection of any offence under the Transport of Salt Act, he shall have power to grant to such person a reward not exceeding Rs. 50 (fifty) which may be in addition to or in lieu of any reward which may or might have been granted under the above rule.

(Government Notification No. 5408 of 28th July 1886.)

7. *Jurisdictions.*—For the purpose of the adjudication of penalties under section 2 or section 5 every offence thereunder may be deemed to have been committed within the limits of the jurisdic-

tion of the Magistrate of any place where the offender is found, or to which, if arrested under section 4 or section 5, he may be brought.

8. *Power to exempt from operation of Act.*—The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt the carriage of salt within any local limits or in any class of vessels, from the operation of this Act, and, by like notification, again subject such carriage to the operation of this Act.

DEPARTMENTAL ORDERS UNDER THE TRANSPORT OF SALT ACT, 1879.

NOTES.—(*i*) The Coast Guard Inspectors and officers-in-charge of Custom Houses are empowered under section 4 of the Transport of Salt Act (XVI of 1879) to require vessels believed either from personal knowledge or from information taken down in writing to have salt on board contrary to this Act to be brought to any British Indian Port. When any ship carrying salt in contravention of this Act has been seized she should be brought to the nearest port at which a Sarkarkun's kutcheri is situated. That officer will then prepare proceedings as in ordinary salt cases and send up any owner or master liable to punishment under section 2 to the nearest First or Second Class Magistrate's Court.

(*ii*) It will be understood that under this Act salt brought from Cutch, Kathiawar or other foreign port for importation into British India must be carried in ships of not less than 300 tons burthen.

(*iii*) Fishing boats putting out with salt for curing their fish at sea covered by a pass in the usual form granted by the officers-in-charge of Fish Curing Yards or Custom Houses are not to be interfered with.

(Collr., S. R.'s No. 4711 of 11th November 1879.)

(*iv*) It is not the intention of the Law to take action under the Transport of Salt Act merely because a little quantity of salt in excess of the quantity prescribed under section 3 of that Act is discovered on board any vessel.

(Collr., S. R.'s Circular No. 39 of 2nd March 1886.)

(*v*) Proceedings in cases under the Transport of Salt Act, XVI of 1879, should be prepared as in ordinary salt cases and submitted to the Assistant Collector of the Range for transmission to the Collector of Salt Revenue.

(*vi*) Vessels of less than 300 tons with black salt on board should not be allowed to communicate with Gujarat coast, as illicit dealings in salt may be carried on under cover of trade in black salt.

(Collr., S. R.'s No. 5832 of 30th December 1895.)

(*vii*) The Transport of Salt Act is not applicable to creeks and rivers.

(R. L. A.'s No. S.-Sam 2/30 of 20th August 1930.)

OBJECT AND SCOPE OF THE TRANSPORT OF SALT ACT.

The object of the enactment is to prevent the smuggling of non-duty paid salt by means of small country craft creeping down the Western coast of British India, north of Cochin, which is indented

with numerous navigable creeks. Such salt is available in large quantities,—

(*i*) on the Kathiawar and Cutch Coast,

(*ii*) in the Portuguese Indian possessions of Diu, Daman and Goa and,

(*iii*) in marsh lands and beds of rocks along the coast line.

2. Under the Act in question no country craft below 300 tons burthen can possess salt within a distance of a marine league (3 miles), from the aforesaid coast line, except on the following conditions, *viz.*:—

(*a*) The salt is covered by a permit granted by a duly authorised Salt Revenue Officer;

(*b*) The salt is covered by a pass granted by officer whom the Central Board of Revenue may appoint in this behalf, or

(*c*) The salt carried on board any vessel for consumption by her crew or by the passengers or animals (if any) on board.

(*d*) Salt exported from the sea salt-works to Cochin and Travancore States.

SECTION III.

The Indian Salt-Duties Act.

No. X of 1908.

(As amended by the Central Board of Revenue Act, IV of 1924.)

AN ACT TO MAKE SPECIAL PROVISION FOR THE PAYMENT OF DUTY ON SALT IN CERTAIN CASES.

Whereas it is expedient to make special provision for the payment of duty on salt in certain cases; it is hereby enacted as follows:—

1. *Short title and extent.*—(*1*) This Act may be called the Indian Salt Duties Act, 1908; and

(*2*) It extends to the whole of British India.

2. *Payment of duty in certain cases.*—Where by any enactment any duty is imposed on any salt manufactured in or imported into or transported within British India, the Governor General in Council or if so empowered by the Governor General in Council the Local Government or the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, may, by notification in the official Gazette, make rules providing for the payment of such duty within a period not exceeding six months from the date on which payment is due, and for the furnishing of security for such payment; and salt may be manufactured, imported or transported in accordance with rules so made as if the duty payable thereon has been paid.

NOTES.—(*i*) Under Notification No. C.-28-IV-Salt of 19th November 1925, the Governor General in Council has empowered the Central Board of Revenue to make rules in respect of the payment of the duty on salt removed from a salt-work or store in the Bombay Presidency proper.

(*ii*) For Credit Bond history, rules and procedure—see Appendix A.

(*iii*) For the Credit Bond Rules applicable to Sind—see Appendix B.

Appendix (A).

CREDIT BOND SYSTEM IN BOMBAY.

Previous history.—In 1874 the credit bond system was introduced in the Bombay Presidency. Under rule 4 thereof no account could be opened for a sum less than Rs. 10,000 nor did the credit extend beyond 30 days except in the case of removals to Calcutta where 60 days' credit was allowed. In 1875 the period was extended to 60 and 90 days respectively. In 1876 the monetary limit was

reduced to Rs. 5,000. In 1880 the Government of India, on a review of the system in force in this Presidency of requiring *pre-payment* of duty on salt shipped to other parts of British India, held that the practice imposed a burden on the salt trade, while it was not essential for the protection of revenue. This view was reconsidered in their Resolution, Department of Finance and Commerce, No. 923, dated 14th February 1882, and it was decided that the Government of India no longer wished to press for the introduction of the above system, on the understanding that the *credit system was freely and liberally worked.* Under the Bombay Government Resolution, Revenue Department, No. 8597 of 3rd December 1890 the monetary limit was reduced from Rs. 5,000 to Rs. 2,000 with a view to encourage small dealers in salt; the time limit however remained unchanged. As the credit bond rules were not issued under any legal enactment, Act X of 1908, the Indian Salt Duties Act was passed and revised rules were published under rule 2 thereof, without any modifications. In 1914 the time limit was raised to six months, *vide* G.R., R.D., No. 8972 of 23rd September 1914.

RULES.

In exercise of the power conferred by section 2 of the Indian Salt Duties Act, 1908 (X of 1908), the Governor in Council is pleased to make the following rules for the grant of credit for Excise duty payable on salt to be removed from Salt Works or Depôt in the Bombay Presidency excluding Sind, namely:—

1. Persons desirous of obtaining credit for Excise duty must execute agreements (Form No. 6 in Vol. III) and must also fully endorse and deposit with the Collector of Salt Revenue, Bombay, Government Promissory Notes, Treasury Loan acknowledgments, Treasury Bills, Bombay Port Trust Bonds, Bombay Municipal Debentures or City of Bombay Improvement Trust Bonds as security for the due performance of such agreements. Each agreement must be written on stamped paper of the value of eight annas.

2. The depositor will be entitled to receive salt to the amount of credit given to him as shown in the Collector's receipt for his deposit. The credit will be fixed according to the market value of the securities, a deduction at the discretion of the Collector being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit.

3. No agreement will ordinarily be made or account opened for a sum less than Rs. 2,000, nor shall the credit extend beyond six months. At the close of the prescribed period the depositor must adjust his account, and it will be then open to him to apply for a new credit.

4. The interest accruing on the securities during the time they remain deposited with the Collector will be drawn by the Collector of Salt Revenue and passed to the credit of the depositor's account current kept by the Collector as hereinafter provided.

5. The Collector will grant a receipt for the securities deposited with him, and this receipt must be produced and given up when the depositor redeems his securities or closes his account. The amount of credit given will also be shown in the receipt.

6. An account current between the depositor and Government will be kept by the Collector of Salt Revenue at his Office in Bombay, and will be open to the inspection of the depositor or his duly authorized agent on week days during office hours, when, if he wishes, he may also take a copy thereof.

7. It will be optional with a depositor to close his account at any time previous to the expiration of the term of credit by paying the amount shown to be due by him, and thereupon to receive back his securities.

8. The depositor must apply in writing to the Collector of Salt Revenue for salt, stating the quantity he requires, and the salt work or depôt from which he proposes to remove it. If the Collector agrees to comply with the requisition, the Chief Account Officer of Customs, Salt and Opium will furnish the depositor with a delivery order on the proper officer and enter the amount of Excise duty leviable on such salt to the depositor's debit in the account current.

9. At the expiration of the term of credit depositor must pay the balance then due from him on his account current for all the salt removed by him on credit. Should he fail to do so he must pay interest on such balance from the date on which the credit expired, at the rate of 12 per cent. per annum, subject to the proviso that if it appears to the Collector that the concession has been abused in any particular case he may charge interest from the date on which the credit commenced to run and the Collector may proceed to realize the amount due for principal and interest by the sale of the depositor's securities. Any surplus accruing on such sales will be paid to the depositor. Any loss which may be sustained in the event of the depositor's securities not realizing the sum due by him for principal and interest shall be forthwith paid by the depositor.

10. Payments are to be made at the Head Quarter Office of the Collector of Salt Revenue in Bombay. If any depositor should prefer to make payments into a Government Treasury in the Mofussil, special application may be made to the Collector of Salt Revenue.

11. Depositors must conform to the authorized rules at each salt work or depôt.

(Bombay Government Notification No. 8972 of 23rd September 1914.)

NOTES.—(*i*) Credit can be allowed in respect of "cost price" of Baragra salt under the Salt Credit Bond system.

(G. of I., F. D., letter R. Dis. No. 411-Salt/27 of 6th September 1927.)

(*ii*) Post Office Cash Certificates can be accepted for Credit Bond purposes. The value of the Cash Certificate should be taken as its value on the completed year of its existence.

(Collr., S. R.'s No. 13-119/27 of 3rd January 1929.)

(*iii*) Baragra Salt Credit Bonds from up-country merchants need not be attested by a Magistrate, as the deposit of Government Securities is a sufficient guarantee.

(Collr., S. R.'s No. 13-121 of 20th November 1928.)

(*iv*) Only Government Promissory Notes, Treasury Loan Acknowledgments, Treasury Bills, Post Office Cash Certificates, Bombay Port Trust Bonds, Bombay Municipal Debentures or City of Bombay Improvement Trust Bonds, at their current market value (and not the face value) less a margin of 5 per cent. for depreciation can be accepted as security in connection with the Credit Bond system.

(G. of I., Dept. of I. & L., P. W. D. Branch, No. Mis.-8 of 22nd July 1926 and Collr., S. R.'s No. 40-10 of 26th January 1925.)

(*v*) The Collector of Salt Revenue, Bombay, is authorised to sign all Credit Bonds for the removal of salt executed by salt merchants in the Bombay Presidency. No extension of the prescribed period of credit should be allowed in any case without the sanction of the Collector of Salt Revenue.

(G. R., No. 3593 of 26th May 1891.)

(*vi*) The Credit Bond System has been abolished from 1st April 1932.

Every credit account opened on or after the 1st October 1931 under the above rules shall be adjusted and closed on the expiry of three months from the date on which it was opened. No Credit account shall be opened under the above rules after 31st March 1932.

(C. B. R.'s No. C. N.25/134-Salt/31 of 5th September 1931.)

PROCEDURE IN THE CHIEF ACCOUNT AND TALUKA OFFICES.

The following registers are maintained in the Chief Account Office, Bombay, in connection with the credit bond system:—

A.—Credit Bond Register. (Form No. 7 in Vol. III.)

B.—Personal Ledger of securities lodged by each depositor from the date of opening of his account. (Form No. 8 in Vol. III.)

C.—Personal Ledger showing total face value of Government Securities held in deposit on behalf of each depositor. (Form No. 9 in Vol. III.)

D.—Register showing total face value of all Government Securities held in deposit. (Form No. 10 in Vol. III.)

E.—Register of details of delivery orders of salt issued and adjusted under Credit Bond system. (Form No. 11 in Vol. III.)

2. A trader desiring to open a credit account has to enter into an agreement in the form attached to the rules. The particulars are then entered in registers, A, B, C & D and the trader is granted by the Chief Account Officer a receipt for the Securities deposited. When the trader desires to have delivery orders against the balance in his credit bond account has to apply to the Chief Account Officer and the particulars are posted in the Credit Bond Register A in columns headed "Credit Given" and also in the Register of Details of delivery orders (form 11) under the head "Issues".

Similarly when a trader desires to adjust matured delivery orders with a view to have fresh delivery orders, he has to apply to the Chief Account Officer and the columns headed " Adjustments " in the Credit Bond Register A and those headed " Receipts " in the Register of Details of Delivery Orders (Form 11) are duly filled in.

Delivery orders (Form 27 in Vol. III) are issued in duplicate—one copy is given to the depositor and the other copy is sent by post to the Sarkarkun from whose taluka salt is to be removed. The Sarkarkun's copy of the delivery order is returned to the Chief Account Officer of Customs, Salt and Opium, Bombay, when salt to the extent of the order is duly issued.

NOTE.—The Promissory Notes of Rs. 30,000 deposited with the salt authorities by Prithviraj in accordance with rule 2 of the rules made under section 2 of the Salt Duties Act, 1908, was on behalf of the firm Bhurmal Prithviraj. It is stated that the said firm consisted of Prithviraj, his two brothers and a stranger Ganeshmal. Although therefore, Prithviraj may have himself formed a joint family trading firm with his sons, it does not appear that the firm of Bhurmal Prithviraj which consisted of his two brothers (who are not stated to be the members of the joint family) and a stranger can be said to be a joint family firm. Prithviraj's sons, therefore, will have interest in the partnership assets so far as Prithviraj's share is concerned. As the security deposit was made on behalf of the firm, so far as Government are concerned, it must be looked upon as forming part of the partnership assets. Unless, therefore, other partners agree in writing, the Promissory Notes should not be re-endorsed in the name of Prithviraj's sons.

(R. L. A.'s No. 2376 of 28th September 1925.)

If Prithviraj and his sons formed a joint Hindu family, his sons, who are surviving co-parceners, need not take letters of administration or probate in order to have their names entered on the securities which belonged to the family. (Section 4 of the Probate and Administration Act). For the reasons stated in the opinion, dated the 28th September 1925, however, the consent of the partners of the firm of Bhurmal Prithviraj must be obtained by the sons of Prithviraj.

(R. L. A.'s No. 395 of 4th February 1926.)

Appendix (B).

CREDIT BOND SYSTEM IN SIND

CREDIT SYSTEM.

1. Persons who have obtained permission to receive credit for Excise duty must execute agreements (Form No. 6 in Vol. III) and must also fully endorse and deposit with the Superintendent of Salt and Excise, Sind, Government promissory notes, Treasury Loan Acknowledgments, Treasury Bills, Bombay Port Trust Bonds, Bombay Municipal Debentures, City of Bombay Improvement Trust Bonds, or War Loan Bonds as security for the due performance of such agreement. Each agreement must be written on stamped paper of the value of Rupee one only.

2. The depositor will be entitled to receive salt to the amount of credit given to him as shown in the Superintendent's receipt for his deposit. The credit will be fixed according to the market value

of the securities, a deduction at the discretion of the Superintendent being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit.

3. No agreement will ordinarily be made or account opened for a sum less than Rs. 1,000 nor shall the credit extend beyond six months. At the close of the prescribed period the depositor must adjust his account and it will be then open to him to apply for a new credit.

4. The interest accruing on the securities during the time they remain deposited with the Superintendent will be drawn by the Superintendent and paid to the credit of the depositor's account current kept by the Superintendent as hereinafter provided.

5. The Superintendent will grant a receipt for the securities deposited with him and this receipt must be produced and given up when the depositor redeems his securities or closes his account. The amount of credit given will also be shown in the receipt.

6. An account current between the depositor and Government will be kept by the Superintendent of Salt and Excise, Sind, and will be open to the inspection of the depositor or his duly authorised agent at the head quarters office at Karachi on work days during office hours, when if he wishes, he may also take a copy thereof.

7. It will be optional with a depositor to close his account at any time previous to the expiration of the term of credit by paying the amount shown to be due by him and thereupon to receive back his securities.

8. The depositor must apply in writing to the Superintendent of Salt and Excise, Sind, for salt, stating the quantity of salt he requires and the salt-work, depot or deposit from which he proposes to remove it. If the Superintendent agrees to comply with the requisition he will furnish the depositor with a Delivery Order (Form No. 12 in Vol. III) on the proper officer and enter the amount of Excise duty and other charges leviable on such salt to the depositor's debit in account current.

9. At the expiration of the term of credit the depositor must pay the balance then due from him on his account current for all the salt removed by him on credit. Should he fail to do so interest will be levied on such balance from the date on which the credit expired, at the rate of 12 per cent. per annum, subject to the proviso that if it appears to the Superintendent that the concession has been abused in any particular case he may charge interest from the date on which the credit commenced to run; and the Superintendent may proceed to realize the amount due for principal and interest by the sale of the depositor's securities. Any surplus accruing on such sales will be paid to the depositor. Any loss which may be sustained in the event of the depositor's securities not realizing the sum due by him for principal and interest shall be forthwith paid by the depositor.

10. Payments are to be made at the headquarter office of the Superintendent of Salt and Excise at Karachi. If any depositor should prefer to make payments into a Government Treasury in

the mofussil special application may be made to the Superintendent of Salt and Excise.

11. Depositors must conform to the authorized rules at each salt-works or deposit or depot.

(Commr. in Sind's No. 3065-X., dated the 8th February 1923 and No. 12990-F., dated the 6th January 1927.)

PROCEDURE IN SIND WITH REGARD TO CREDIT SYSTEM.

Owing to the small number of persons dealing with the Department on the Credit System the procedure for maintaining accounts under the system is simpler than in the Presidency Proper.

The trader enters into an agreement in the prescribed form. He is given a receipt for the securities and the securities are sent to the Treasury Officer, Karachi, for safe custody.

When the trader requires salt against his securities he applies to the Superintendent of Salt Revenue for the quantity he requires. The Superintendent then issues a Salt Delivery Order in duplicate (in Form 12 in Vol. III) one copy is given to the trader (applicant) to be produced before the Inspector-in-charge of the works and the other is sent direct to the Inspector.

The particulars of the Delivery order are entered in a current account which shows in the remarks column a progressive total of the duty recoverable. The credits as they mature are deducted from the progressive totals and the net balance shows the amount recoverable against the securities.

When the salt has been issued the Inspector-in-charge of the works returns his copy of the delivery order duly cancelled in token of compliance, to the Superintendent every month with the Salt Revenue Account.

SECTION IV.

Salt (Additional Import Duty) Act of 1931.

Whereas it is expedient in the interests of the Indian Salt industry to impose a temporary additional duty of customs on the import of foreign salt and at the same time to make provision for safeguarding the interests of consumers of salt; It is hereby enacted as follows:—

1. *Short title, extent and duration.*—(*1*) This Act may be called the Salt (Additional Import Duty) Act, 1931.

(*2*) It extends to the whole of British India.

(*3*) It shall have effect only up to the 31st day of March 1932.

2. *Definition of maund.*—In this Act a "maund" means a maund of eighty-two and two sevenths pounds, avoirdupois.

3. *Additional duty of customs on salt.*—Save as hereinafter provided, there shall be levied and collected in addition to any duty of customs imposed by or under any enactment for the time being in force, an additional duty of customs on salt imported into any port in British India except Aden and Perim, at the rate of four and a half annas per maund.

4. *Power to impose further additional duty.*—If the Governor General in Council is satisfied, after such inquiry as he thinks fit, that salt not manufactured in India is being imported into British India at such a price as is likely to render insufficient the benefits intended to be afforded to the Indian salt industry by the additional duty imposed by section 3, he may, by notification in the Gazette of India, increase such duty to such extent, not exceeding one anna per maund, as he thinks fit.

5. *Exemption of Indian Salt from additional duties.*—(*1*) The additional duty imposed by section 3, and any further duty which may be imposed under section 4, shall not, save as hereinafter provided, be levied and collected on salt produced in India.

(*2*) The Governor General in Council may at any time require any producer of salt in India to enter into an undertaking, within such time as the Governor General in Council may specify, that he will, when so required from time to time by the prescribed authority, sell to the Secretary of State for India in Council fine white salt of the quality usually made by such producer.

(*3*) In making a requisition under sub-section (*2*) the prescribed authority may specify, in such manner as may be reasonable in the circumstances of the case,—

(*a*) the amount of salt to be sold,

(*b*) the port or ports where such salt is to be delivered, and

(*c*) the time within which the salt is to be delivered at the port or ports of delivery.

(*4*) The price to be paid for such salt delivered free of charge at the port of delivery shall be sixty three rupees eleven annas per hundred maunds at the port of Calcutta, and at any other port shall be sixty three rupees eleven annas per hundred maunds with an addition or deduction, as the case may be, on account of the difference between the freight from the port of shipment to Calcutta and the freight from the port of shipment to the port of delivery.

(*5*) If any producer of salt required to enter into an undertaking under sub-section (*2*) fails to enter into such undertaking within the time specified, or, having entered into such undertaking fails in the opinion of the Governor General in Council to fulfil it, the Governor General in Council may by notification in the Gazette of India direct that all salt produced by such producer shall, on being taken by sea into any port in British India be chargeable with the additional duty imposed by section 3 and with any further additional duty which may be imposed under section 4.

(*6*) The Governor General in Council may, by notification in the *Gazette of India*, make rules—

(*a*) Prescribing the form of undertaking to be entered into by producers of salt under section 5;

(*b*) determining the prescribed authorities for the purposes of that section, and

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BOMBAY ACT No. II OF 1890.

(First published after having received the assent of the Governor General, in the "Bombay Government Gazette" on the 9th July 1890.)

Whereas it is expedient to amend the Bombay Salt Act, 1873 (Bom. VII of 1873), and to enact a consolidated salt law for the whole of the Bombay Presidency; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title.*—(*1*) This Act may be cited as the Bombay Salt Act, 1890.

Extent.—(*2*) It extends to the whole of the Presidency of Bombay.

NOTES.—(*i*) The Act came into force in the Presidency proper from 9th July 1890 and in Sind from 2nd October 1890.

(*ii*) The Act has been extended to the Cantonment of Deesa.

(G. R., P. D., No. 6105 of 30th August 1901.)

(*iii*) The Act has been extended to the Jaghir Territories of the Jath State.

(G. N., No. 4859 of 14th September 1880.)

2. *Repeal of enactments.*—(*1*) The Bombay Salt Act, 1873, and Bombay Act, V of 1882 (*an Act to amend the Bombay Salt Act of 1873*), are repealed:

(*2*) Provided that—

(*a*) all rules and appointments made, licenses and permits granted, notifications published and powers conferred under either of the said enactments and now in force shall, so far as they are consistent with this Act, be deemed to have been respectively made, granted, published and conferred hereunder;

(*b*) the said repeal shall not affect any act done, or any offence committed, or any proceedings commenced, or any claim which has arisen, or any penalty which has been incurred, before this Act comes into force.

3. *Definitions.*—In this Act, unless there is something repugnant in the subject or context—

(*a*) "Central Board of Revenue" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924;

(*b*) "Collector", "Deputy" and "Assistant Collector" mean, respectively, a Collector or a Deputy or Assistant Collector of Salt-revenue;

(*c*) "salt-revenue-officer" means an officer of the Salt Department and includes any other person, whether a Government officer or not, invested under section 10 with any power under this Act;

(*d*) "natural salt" means salt spontaneously produced, natural saline deposits and efflorescence;

(*e*) "salt" includes natural salt;

(*f*) "salt-earth" means earth naturally impregnated with salt, or with which salt is mixed;

(*g*) "manufacture" includes every process by which salt is separated from brine or earth or any other liquid or substance, and also every process for the purification or refinement of salt;

(*h*) "salt-work" includes—

(*i*) a place used or intended to be used for the manufacture of salt and all embankments, reservoirs, condensing and evaporating pans, buildings and waste places situated within the limits of the same;

(*ii*) all drying grounds and storage platforms and storehouses appertaining to any such place; and

(*iii*) land on which salt is spontaneously produced;

(*k*) a "private salt-work" is one not solely owned or not solely worked by Government;

(*l*) "licensee of a salt-work" means a person licensed to manufacture, excavate or collect salt at, or remove salt from, a salt-work;

(*m*) "contraband salt" means—

A.—Salt or salt-earth removed from a salt-work or from a Government warehouse, or store, or manufactured, excavated, collected, packed, stored, landed, transported or had in possession in contravention.

(*i*) of this Act or of any other enactment relating to the salt-revenue at the time being in force; or

(*ii*) of any rule or order made under this Act or under any other such enactment as aforesaid; or

(*iii*) of any license or permit issued under this Act, or under any other such enactment as aforesaid; and

B.—Salt which has evaded payment of any duty imposed under section 7 (*a*) of the Indian Salt Act, 1882, or of any duty leviable under any Tariff Act in force for the time being;

(*n*) "maund" means an Indian maund of $82\frac{2}{7}$ pounds avoirdupois weight;

(*o*) "possession" or "removal" of salt or salt-earth by a servant or agent of any person, on that person's

account, shall be deemed to be possession or removal thereof by such person.

Ruling Imperator vs. *Sawlo Kundlik.*

NOTE.—A person, who transports from foreign territory into British India any quantity, however small, of contraband salt, as defined in the substituted clause M, section 3 of Bombay Act II of 1890, is guilty of an offence of possessing such salt, and thereby renders himself liable to the punishment prescribed by section 47, clause C, of that Act.

(C. R., No. 4 of 23rd January 1902, Candy and Fulton JJ.)

CHAPTER II.

ESTABLISHMENT AND CONTROL.

4. *Power for Governor General in Council to appoint superior officers of the Salt Department.*—(*1*) The Governor General in Council may, from time to time, appoint, either by name or by virtue of their office, so many persons as he thinks fit to be officers of the Salt Department:

Provided that the Governor General in Council before appointing a Collector of Salt-revenue shall consider any recommendation made by the Governor in Council in this behalf.

(*2*) The said officers shall be appointed under the designations of—

(*a*) Collector of Salt-revenue;

(*c*) Deputy Collector of Salt-revenue;

(*d*) Assistant Collector of Salt-revenue;

and such other designations, if any, as the Governor General in Council thinks fit.

(*3*) Each such officer shall be appointed for such local area as the Governor General in Council from time to time defines in this behalf.

(*4*) The Governor General in Council may suspend, remove, dismiss or accept the resignation of, any person appointed under this section.

(*5*) The Governor General in Council may at any time withdraw from any officer any of the powers or duties which are or which may be conferred or imposed by or under this Act.

NOTES.—(*i*) In exercise of the power conferred by section 4 of the Bombay Salt Act, 1890, His Excellency the Governor in Council is pleased to appoint the Commissioner in Sind to be *ex-officio* Commissioner of Salt Revenue, and the Collector and Assistant Collector of Customs for the time being to be respectively *ex-officio* Collector and Assistant Collector of Salt Revenue for the Province of Sind.

(Govt. Notification No. 2097 of 25th February 1891.)

(*ii*) The Superintendent of Salt Revenue, Karachi, by virtue of his office, is appointed Collector of Salt Revenue within the limits of his jurisdiction.

(G. N., R. D., No. 2803/28 of 11th November 1929.)

(*iii*) The Officers holding the following appointments are Collectors of Salt Revenue,—within the limits of their respective ordinary revenue jurisdictions:—

All Collectors in Sind,

The Deputy Commissioners, Thar and Parkar and Upper Sind Frontier Districts,

All Assistant and Deputy Collectors in charge of a division of a district in Sind.

(G. N., No. 10336 of 7th December 1894.)

5. *Collectors charged with carrying out this Act.*—(*1*) Subject to the control and direction of the Central Board of Revenue the Collectors are charged with the collection of salt-revenue and with the carrying out of the provisions of this Act within the local areas for which they are respectively appointed:

6. *Powers of Collectors to appoint subordinate officers of the Salt Department, and to punish them for misconduct.*—Subject to such orders as may from time to time be passed by the Governor General in Council in this behalf, the Collectors may—

(*a*) appoint such subordinate officers of the Salt Department, with such designations as they deem fit;

(*b*) at any time, after inquiry recorded in writing, fine, dismiss, suspend or reduce any officer so appointed, for any breach of departmental rules or discipline, or for carelessness, unfitness, neglect of duty or other misconduct.

7. *Delegation of powers by Collectors to Deputy Collectors, etc.*—The powers conferred on Collectors by the last preceding section may be delegated by any Collector, in whole or in part, to any Deputy or Assistant Collector, and any such delegation may be at any time cancelled by the Collector.

8. *Provisions of Chapter III, Bombay Land-Revenue Code, 1879, to apply to salt-revenue officers and their sureties.*—All officers of the Salt Department shall be deemed to be revenue-officers within the meaning and for the purposes of Chapter III of the Bombay Land Revenue Code, 1879, and all the provisions of the said chapter relating to revenue-officers and their sureties shall be applicable respectively to officers of the Salt Department and their sureties: provided that all the powers conferred and duties imposed by the said chapter on the Collector or the Superintendent of Survey, shall in respect of officers of the Salt Department and their sureties, be exercised and performed by the Collectors of Salt-revenue only.

Provided, further, that the powers conferred on Government by section 23 of the said Code shall, in respect of officers of the Salt Department, be exercised by the Central Board of Revenue only.

9. [*Existing officers in Sind.*] *Repealed by Act XVI of 1895.*

10. *Conferment of powers under this Act.*—(*1*) The Central Board of Revenue may, from time to time, by notification in the *Gazette of India*, invest—

(*a*) any officer of the Salt Department, either personally or in virtue of his office; or

(*b*) with the approval of the Governor in Council in respect of an officer of a department under the Governor in Council any Government officer of any other department, either personally or in virtue of his office; or

(*c*) any other person;

with all or any of the powers prescribed or contemplated in sections 28, 38, 39, 42 and 44.

(*2*) The Central Board of Revenue may delegate the power vested in it by this section, either wholly or partly, to a Collector, subject to such limitations or conditions as it may by any order prescribe.

NOTE.—The Central Board of Revenue hereby delegates to the Collector of Salt Revenue in the Bombay Presidency excluding Sind and Aden the power vested in the said Board by sub-section (1) of section 10 of the said Bombay Salt Act, 1890, as so amended.

(G. of I., Notification/Salt C. No. 28-VIII-Salt/25 of 10th December 1925.)

In exercise of the powers conferred by section 1 of Act V of 1886, the Governor in Council is pleased to delegate the powers conferred upon him as the Local Government of the province of Sind by the sections noted below of the Bombay Salt Act, 1890, to the Commissioner in Sind—

Sections 6, 10 clause 1, 17 clause 2, 24 clauses 1 and 2 (except the power to suppress a salt-work) and 25.

(Govt. Notification No. 6673-B., dated the 20th September 1890.)

CHAPTER III.

MANUFACTURE, EXCAVATION AND COLLECTION OF SALT AND SALT-EARTH.

11. *Manufacture, etc., of salt, prohibited except under a license.* —No salt shall be manufactured and no natural salt and, except under the provisions of section 14, no salt-earth shall be excavated or collected or removed, otherwise than by the authority and subject to the terms and conditions of a license to be granted by the Collector in this behalf:

provided that no such license shall be necessary for any process of manufacture of salt on which duty has been paid.

Ruling Regina vs. *Fakir Purshottam.*

NOTES.—(*i*) A peon in the employ of the Salt Revenue Department was found to be in possession of naturally formed salt, which he had collected for his private use. Held that section 18 of the Bombay Salt Act VII of 1873 did not apply to the act of the accused person, which, however, when viewed by light of section 3 which defines the word "Manufacture" to include the collection of salt, is rendered penal by section 19 and made punishable by section 49.

(Criminal Ruling of 10th January 1876 West and Nanabhai Haridas JJ.)

(*ii*) The attention of all Collectors and Political Agents should be drawn to the danger to Central Revenues from unlicensed manufacture of salt and they should be requested to warn villagers that the manufacture of salt except under a license is prohibited.

(G. R., R. D., No. 923/24 of 17th May 1924.)

12. *Licenses to be granted by the Collector.*—The Collector shall, on application, grant a license for the manufacture, excavation, collection or removal of salt, to any person entitled to the same under section 16 or section 17, and may, in his discretion, grant licenses for any of the said purposes or for the excavation, collection or removal of salt-earth to any other persons.

NOTES.—(*i*) The license of a salt work in which there are more than one shilotri should be given to the shilotri who owns the largest number of pans.

(Collr., S. R.'s No. 2969 of 9th May 1905.)

(*ii*) The Salt-works at Dharasna-Chharvada are owned by Government and the manufacturers are their tenants who are paid for salt manufactured only when the salt is sold. The license granted under section 12 of the Bombay Salt Act, 1890, demises the right to manufacture salt and not the property.

(Collr., S. R.'s No. 1035 of 7th May 1917.)

(*iii*) The Salt Works at Maurypur (proper), Karachi, are owned by Government and the manufacturers (Lunaris), their tenants, are paid for the salt they manufacture when the salt is sold. Payments on their behalf are made to the Sind Central Co-operative Bank, Karachi. The license granted under section 11 of the Bombay Salt Act, 1890, confers upon the licensee no proprietary rights over the land licensed for the manufacture of salt, and on cancellation of the license, the licensee has no claim to any compensation.

13. *Licenses what to contain.*—(*1*) Each such license shall specify—

(*a*) the name of the person to whom it is granted;

(*b*) the limits within which the manufacture, excavation or collection under it is to be carried on; and

(*c*) the place where the salt or salt-earth so manufactured. excavated, collected or removed is to be stored;

and shall be in such form and contain such conditions as the Collector, subject to the directions of the Governor General in Council from time to time prescribes.

NOTE.—For Form of license see Form Nos. 13, 14 and 15 in Vol. III.

(*2*) The Collector may, at any time, call for any such license and alter or amend it in accordance with the conditions so prescribed.

(*3*) A register of licenses granted under this section shall be kept in the office of the Collector.

NOTE.—For Form of register see Form No. 16 in Vol. III.

14. *Power for Government to make rules for permitting excavation, collection or removal of salt-earth without a license.*—The Governor General in Council may, from time to time, make rules

for permitting the excavation collection or removal, by any person or class of persons, in any local area or place defined in such notification, of salt-earth, without a license from the Collector, and may in such rules frame such provisions as he shall deem fit for limiting and regulating such excavation, collection or removal and prescribe the uses to which salt-earth so obtained may be put.

15. *Village-officers bound to report illicit manufacture of salt, etc.*—Every village-officer shall communicate to a salt-revenue-officer or to a Magistrate, or to an officer in charge of a police-station, within three days after the same shall come to his knowledge, any information which he may obtain of the manufacture, excavation, collection or removal of salt or salt-earth without a license or of any new formation of natural salt in or near his village.

CHAPTER IV.

Private Salt-works.

Proprietors entitled to manufacturing licenses.

16. *Special and permanent rights of manufacturing salt to be recognized.*—The proprietor of a private salt-work who has by virtue of a sanad, granted by the British or any former Government, a special and permanent right to manufacture salt, or to excavate or collect natural salt, shall, unless his salt-work is suppressed under section 24 of this Act or has been suppressed under section 33 of the Bombay Salt Act, 1873, be entitled, on application, to a license for such purpose.

17. *Rights of ordinary proprietors of existing salt-works.*—(*1*) Except as is hereinafter otherwise provided, every proprietor of a private salt-work, to which section 16 does not apply and which is being lawfully worked at the time when this Act comes into force, or which was lawfully worked at any time within three years next before the date on which this Act comes into force, shall, unless his salt-work is suppressed under section 24 of this Act or has been suppressed under section 33 of the Bombay Salt Act, 1873, be entitled, on application, to a license to manufacture salt or to excavate or collect natural salt at such work:

(*2*) Provided that the Collector may at any time withdraw or withhold a license from the proprietor of any salt-work to which section 16 does not apply, if no salt shall have been manufactured, excavated, or collected in such salt-work for the three years ending on the thirtieth day of June last preceding the date of his order or, with the previous sanction of the Central Board of Revenue if such salt-work shall not have produced, on an average, during the said three years, at least five thousand maunds of salt per annum.

Note.—There is no objection to allow fallow pans to be again brought under production, except in the case of isolated and out of the way works, and in localities in which it may not be desirable to encourage the extension of the manufacture of salt.

(Commr. of C. S. and Ex.'s, No. 6424 of 31st July 1884.)

Control of works.

18. *Chaukis and preventive stations may be established by the Collector in or near salt-works.*—(*1*) The Collector may, for the purposes of this Act, cause chaukis to be erected in such places as he thinks fit within a private salt-work, and the proprietor or licensee of the salt-work shall have no claim for compensation for the ground occupied by such chaukis.

(*2*) The Collector may also, for the purposes of this Act, station such salt-revenue-officers and other persons as he deems fit within the limits of a private salt-work, and establish preventive stations wherever he thinks fit in the neighbourhood of any such salt-work.

For a list of Preventive Stations see Appendix A.

19. *Disposal of sifted or refuse salt at a private salt-work.*—(*1*) The Collector may, at any time, by written notice, require the licensee of a private salt-work to store in heaps any sifted or refuse salt which may be lying on such work, or, at such licensee's option, to destroy the same.

(*2*) If the licensee shall fail, within ten days from the date of service of any such notice, either to store in heaps or effectually to destroy the same, the Collector may cause the salt to be effectually destroyed and the cost of so doing shall be recoverable by him from the licensee of the salt-work.

(*3*) The decision of the Collector as to whether any salt is sifted or refuse salt shall, for the purposes of this section, be conclusive.

20. *Heaps of salt at a private salt-work when opened to be entirely removed or reheaped.*—(*1*) When any heap of salt in a private salt-work has been opened and a portion of it removed, the salt-revenue-officer in charge of the salt-work may, by written notice, require the licensee of the salt-work either to remove the remaining portion of the salt in such heap or to reheap and secure the same in such manner as the said officer shall deem sufficient.

(*2*) If the licensee shall fail to comply with such notice within three days from the date of service thereof, the officer aforesaid may offer the salt remaining from the heap for sale, and, if the price offered be not less than the duty leviable thereon, may sell it.

If the price offered be less than the amount of the duty, he may cause the salt to be destroyed, and the cost of so doing shall be recoverable by him from the licensee of the salt-work.

21. *Powers for certain salt-revenue-officers to require licensees of private salt-works to repair or re-construct places for storage of salt or to provide for protection of salt or to repair store-houses.*—(*1*) Any salt-revenue-officer not lower in rank than a sarkarkun may, by written notice, require the licensee of a private salt-work—

(*a*) to repair or re-construct any embankment, platform or place for the storage of salt within such salt-work;

(*b*) to protect, in any manner which shall appear to such officer sufficient, by thatch or in any other mode customary in

the locality, any salt stored upon any such embankment, platform, or place;

(*c*) to repair, to such officer's satisfaction, any store-house, building or premises used for the storage of salt manufactured, excavated or collected at such salt-work on which duty has not been paid.

NOTES.—(*i*) It appears to have been the practice to interpret section 21 (*1*) (*a*) of the Salt Act, II of 1890, as dealing with three separate things (1) an embankment (2) a platform and (3) a place for the storage of salt. This is incorrect. The words for the storage of salt are intended to apply to all the three words; embankment, platform and place. This is made perfectly clear in the Marathi translation. That it is also evidently the meaning intended, is shown by the abstract of the contents of the said section, and by a comparison with section 21 (*1*) (*c*) where there is no doubt that "storehouse" and "building" mean storehouse and building used for the storage of salt.

(Collr.'s No. 2997 of 14th August 1916.)

(*ii*) For form of notices under clauses (*a*) and (*b*), *vide* Forms Nos. 17 and 18 in Vol. III.

(*2*) If the licensee shall fail to comply with such notice within twenty days from the date of service thereof, the officer aforesaid may cause the necessary work to be executed, and the cost of so doing shall be recoverable by him from the licensee of the salt-work.

22. *Provision for execution of emergent works.*—If the salt-revenue-officer aforesaid shall be of opinion that, unless any such work as is mentioned in the last preceding section is executed without delay, the salt-revenue will be endangered, he may, by written notice, and after recording his reasons for so doing in writing, require the licensee of the salt-work to execute the said work within such period as may be reasonably sufficient for the execution thereof, and, if the licensee fails to comply with the notice within such period, may cause the work to be executed; and the cost of so doing shall be recoverable by him as aforesaid.

23. *Power of Collector to require licensees of private salt-works to construct, reconstruct, alter or extend store-houses or to construct places for the storage of salt.*—(*1*) The Collector may, by written notice, require the licensee of a private salt-work, within a reasonable period to be prescribed in such notice, to his satisfaction—

(*a*) to construct within or adjacent to such salt-work a store-house or other building or premises for the storage of salt manufactured, excavated or collected at such salt-work, on which duty has not been paid; or

(*b*) to re-construct, alter or extend any existing store-house or other building or premises used for the storage of such salt as aforesaid;

(*c*) to construct within such salt-work any embankment, platform or place for the storage of salt.

(*2*) If the licensee shall fail within the prescribed period to comply with such notice, the Collector may cause the necessary

work to be executed; and the cost of so doing shall be recoverable by him from the licensee of the salt-work.

Suppression of private salt-works and determination of licenses.

24. *Power for Central Board of Revenue to suppress a private salt-work or to suspend or withdraw license, if the licensee offends against this Act; or to fine the licensee if an offence is committed by any person employed at a private salt-work.*—(*1*) If the licensee of any private salt-work, or his agent, has been found by an authority competent in this respect to have committed any offence punishable under this Act, the Central Board of Revenue may suppress such salt-work, or suspend or withdraw the license to manufacture, excavate or collect salt thereat or to remove salt therefrom.

(*2*) If any such offence is committed by any person employed at a private salt-work, the Central Board of Revenue may impose a fine not exceeding one thousand rupees on the licensee of such work, unless the said licensee establishes, to the satisfaction of the Central Board of Revenue, that all due and reasonable precautions were exercised by him to prevent the commission of such offence.

(*3*) For the purposes of this section the decision of the Central Board of Revenue as to whether any such offence as aforesaid has been committed shall be conclusive.

(*4*) If any fine imposed under this section is not paid forthwith, the amount thereof may be recovered, upon application by the Collector, by any Magistrate as if the same were a fine inflicted by such Magistrate.

25. *Acquisition of private salt-works under Act X of 1870.*—Whenever, it shall appear necessary to the Central Board of Revenue to obtain the ownership of any private salt-work with a view to suppressing it, the Governor in Council shall, on the request of the Board proceed to acquire such salt-work under the provisions of the Land Acquisition Act, 1870.

26. *Power to destroy suppressed and unlicensed salt-works.*—Whenever, under any of the provisions of this Act, a private salt-work is suppressed, or a license to manufacture, excavate or collect salt at or to remove salt from any salt-work is withheld, suspended or withdrawn, the Collector may flood the said work with water or take such other measures as he may deem fit for preventing the manufacture or the spontaneous production of salt therein.

27. *Removal of salt from suppressed and unlicensed private salt-works.*—(*1*) Salt in store at any private salt-work on the date when it is suppressed or when a license for the manufacture, excavation or collection of salt thereat or the removal of salt therefrom is withheld, suspended or withdrawn, may be removed by the licensee of the salt-work within the period of six months from the said date, and for the purpose of such removal the license shall for the said period be deemed to continue in force.

(*2*) The Collector may cause any salt which remains at any such salt-work after the expiry of the said period of six months to be

put up for sale, and if the price offered be not less than the duty leviable thereon may sell it. If the price offered be less than the amount of the duty, he may cause the salt to be destroyed.

NOTE.—Section 27 of the Salt Act does not apply to an *ex*-lessee of a private salt-work. This Department cannot interfere with his right to store his salt on the platform and sell it. The salt can remain on the platform if the Shilotri does not object. If he does object, it is for him to take action in a Civil Court.

(Commr.'s No. 186—16 of 2nd August 1922 and Collr.'s No. 40—22 of 11th April 1928.)

CHAPTER V.

REMOVAL OF SALT FROM SALT-WORKS OR GOVERNMENT WAREHOUSES.

28. *Removal of salt from a salt-work or Government warehouse without a permit prohibited.*—No salt shall be removed from any salt-work or from any Government warehouse or store, otherwise than on account of Government, except under the authority and subject to the terms and conditions of a permit to be granted by a salt-revenue-officer empowered in this behalf.

NOTES.—(*i*) The Manager, Main Salt Stores, Kharaghoda, and during his absence his Assistants and all Sarkarkuns and all officers holding charge of the Sarkarkun's office during the latter's absence on tour or otherwise; Head Karkun, Shiroda; Bandar Karkun, Panvel, and Sazedars, Goregaon and Malavni have been empowered under this section to grant permits.

(Collr.'s No. 40—71 of 11th December 1925.)

(*ii*) In Sind the Inspectors-in-charge Maurypur, Saran and Dilyar Salt Works have been empowered under this section to grant permits.

(Commr. in Sind's No. 1622-X. of 3rd March 1923 and 217-X./III. of 30th October 1924.)

(*iii*) For form of permit for the Presidency proper and for Sind—see Forms Nos. 19 and 20 in Vol. III.

(*iv*) The permit is to be issued in the name of the person who applies for it and pays duty. The name cannot be altered even on payment of fee.

(Collr., S. R.'s No. 6—46 of 5th June 1925.)

(*v*) A separate application for amendment in each permit should be taken. When a permit is amended, the number and date of the application should be noted on the permit.

(Collr., S. R.'s Order No. 2023 of 26th November 1895.)

(*vi*) Not more than one destination can be entered in the permit for the removal of salt.

(Collr., S. R.'s No. 3348 of 19th June 1901.)

(*vii*) Each part of the salt permit should be written out in ink—separately to prevent the possibility of fraud. Carbon paper should not be used nor should the permit be written in pencil.

(Collr., S. R.'s No. 40—68 of 25th July 1925.)

(*viii*) It is not necessary to enter heap numbers in the permit. Entry No. 11 of the permit form can be scored out.

(Collr., S. R.'s No. 40—12 of 13th August 1928.)

(*ix*) Sarkarkuns issuing salt for removal to Foreign Malabar or Janjira State should make the following endorsement on the permits:—

"Without touching at any intermediate ports unless forced by unavoidable circumstances."

If vessels carrying such salt put in at any intermediate port without reasonable excuse the salt will be contraband and can be treated as such.

Every vessel with free salt entering a port for which it is not bound should be detained pending the orders of the Assistant Collector, who, if a satisfactory explanation is forthcoming, may allow the vessel to proceed.

Every such case should be reported to the Collector of Salt Revenue.

(Collr., S. R.'s Nos. 1412 and 40—26 of 12th April 1896 and 29th March 1930.)

(*x*) The diversion of (salt) consignments while in transit by rail to places other than those shown in the covering permit is irregular.

(Collr., S. R.'s No. 1143 of 19th February 1906.)

(*xi*) During the period of lease of a salt-work the lessee's name should be entered in the application and permit for the removal of salt.

(Collr., S. R.'s No. 39—83 of 5th August 1929.)

(*xii*) If a trader before landing wishes to send salt to a port beyond the port shown in the permit or if he wishes to dispose it of at an intermediate port, the Sarkarkun of the Taluka is authorised to amend the destination in the permit. The Customs Officer where the salt is ultimately landed should intimate the change in the destination to the officer who has issued the permit.

(Collr., S. R.'s No. 4537 of 21st September 1885.)

(*xiii*) No permit is required when salt is being removed on account of Government. In lieu of an application a simple memo. written by the Sarkarkun showing the particulars of the consignment is all that is required to cover the removal and transport from the salt-work to the destination.

(Collr.'s No. 16—554 of 29th August 1929.)

29. *Permit to be granted only after payment of duty and charges and on a written application.*—No such permit shall be granted until after payment of the duty and other charges, if any, payable to Government in respect of the salt intended to be removed, nor except upon a written application for the same.

NOTE.—For form of application—see form Nos. 21 and 22 in Vol. III.

30. *Payment of duty and charges.*—(*1*) The duty and other charges, if any, payable to Government shall be paid to such officer as the Collector from time to time directs; and he shall give a receipt for the payment in such form as the Collector may prescribe.

(*2*) If the officer authorized to receive the said payment is the same salt-revenue-officer who is empowered to grant the permit, the amount of the duty and other charges, if any, payable to Government in respect of the salt intended to be removed shall be presented to the said officer, along with the written application for a permit, and the said officer's receipt therefor may be attached to the permit. Otherwise the receipt of the officer authorized to receive payment of the duty and other charges, if any, shall accompany the written application for a permit.

NOTES.—(*i*) For the Kharaghoda Salt Rules issued under this section see Appendix B.

(*ii*) For the rules regarding the payment of duty on refined salt manufactured by the Pioneer Magnesia Works at Kharaghoda see Appendix C.

(*iii*) For the instructions for the guidance of Treasury officers authorised to receive payment for the removal of Baragra Salt from Kharaghoda see Appendix D.

(*iv*) For the rules regulating the removal of salt from the sea salt-works see Appendix E.

(*v*) For the rules for the payment of duty and other charges on salt removed from salt works and depôts in Sind see Appendix G.

(*vi*) For the rules for the payment of duty on salt removed from the Private Salt-Works, Maurypur (Sind) see Appendix G.

31. *Form and contents of receipt, written application and permit.*—(*1*) The receipt and written application shall, respectively, be in such form and be signed by such persons and contain such particulars as the Collector from time to time directs.

(*2*) The permit shall specify—

(*a*) the amount of duty and other charges, if any, paid;

(*b*) the quantity of salt to be removed;

(*c*) the salt-work, or Government warehouse or store from which and the person by whom the salt is to be removed;

(*d*) in the case of salt removed from a salt-work, the preventive station at which the salt is to be examined;

(*e*) the place to which and the route by which the salt is to be taken;

(*f*) the period for which the permit shall be in force;

and shall be in such form and contain such other particulars, if any, as the Collector from time to time directs.

32. *Order to subordinate salt-revenue-officer may be attached to permit.*—(*1*) If the Collector so directs, there shall be attached to the permit an order to the salt-revenue-officer in subordinate charge of the salt-work or Government warehouse or store from which salt is to be removed requiring him to allow the quantity of salt mentioned in the permit to be removed, and to endorse upon the order a certificate signed by himself and by the person who removes the salt and, if it is removed from a private salt-work, by the licensee of the salt work, as to the correctness of the weighment and of the scales and weights used in weighing the salt.

(*2*) The said order and certificate shall be in such form and contain such particulars as the Collector from time to time prescribes.

33. *Course to be followed by salt-revenue-officer in subordinate charge of salt-work, etc., when permit is presented to him.*—When a permit is presented to the salt-revenue-officer in subordinate charge of a salt-work, or of a Government warehouse or store, he shall—

(*a*) fill up the blanks therein, if any, intended to be filled up by him;

(*b*) permit the authorized amount of salt to be weighed out for removal;

(*c*) tear of and retain the order, if any, attached to the permit;

(*d*) fill in and take the signatures of the proper persons beneath, and himself attest the certificate to be endorsed on the said order, if any;

(*e*) return the permit to the person entitled to remove the salt and permit the salt to be removed.

34. *Salt how to be dealt with after leaving a salt-work.*—(*1*) Salt removed from a salt-work under a permit as aforesaid shall be taken, together with the permit covering it, direct to the preventive station named in the permit, within the period prescribed in such permit.

(*2*) Subject to such orders as the Collector from time to time issues in this behalf, the salt-revenue-officer-in-charge of the preventive station may examine and re-weigh the salt under removal.

(*3*) If the said officer shall be satisfied that the quantity of salt under removal is not in excess of the quantity specified in the permit, he shall allow it to pass, and, after endorsing the permit to the effect that he has passed the same, shall return it to the person removing the salt.

(*4*) Thereafter the salt shall be conveyed to the place named in the permit within the period prescribed therein.

35. *Responsibilities of permit-holders.*—It shall be incumbent on every person who has obtained a permit for the removal of salt, either personally or through an agent lawfully appointed for this purpose—

(*a*) to test the scales and weights used in weighing out such salt;

(*b*) to prevent the removal of salt in excess of the quantity named in the permit;

(*c*) if so required by the salt-revenue-officer in subordinate charge of the salt-work or Government warehouse or store, from which the salt is removed, to sign a certificate as to the correctness of the weighment and of the scales and weights used in weighing out the salt;

(*d*) to superintend the removal of the salt,

CHAPTER VI.

Warehousing of Salt for Sale.

36. *Salt not to be stored for the purpose of sale within certain limits without a license.*—No salt shall be stored or had in possession for the purpose of sale—

(*a*) within one mile from the Matunga Salt-work in the Island of Bombay; or

(*b*) within ten miles from any salt-work, or from any customs-station established under section 4 of Act No. XXIX of 1857 (*an Act to make better provision for the collection of land customs on certain foreign frontiers of the Presidency of Bombay*), or from any port or place at which at the time being it is lawful to import salt by sea or to land the same, such salt-work, customs-station port or place being a salt-work, customs-station, port or place out of Sind; or

(*c*) within any other limits which shall from time to time be defined for this purpose by the Central Board of Revenue by notification in the *Gazette of India*;

except under the authority and subject to the terms and conditions of a license to be granted by the Collector in this behalf.

NOTES.—(*i*) For form of license, *vide* Form No. 23 in Vol. III.

(*ii*) Notified in virtue of section 6 of the Savantvadi Salt Act, I of 1896, that no person shall store or have in possession salt for the purpose of sale within three miles of Shiroda Salt-Works or Vengurla port without a license from a duly constituted authority in that behalf.

(Notification No. 311 of 26th January 1904, from the Political Agent, Savantvadi, *vide* Collr., S. R., No. 6384 of 26th September 1903.)

(*iii*) The following routes have been prescribed for bringing by land into any part of the Presidency of Bombay, salt produced or manufactured in the Goa Territory that is to say:—

(1) By Dodamarg Naka.

(2) By Talewadi Naka.

(3) By Castle-Rock Naka.

(4) By Diggi Naka.

(5) By Majali Naka.

(G. of I., Notification No. 1437-S. R., dated the 26th March 1895.)

(*iv*) By virtue of the authority vested in him by section 35 of Bombay Act VII of 1873, His Excellency the Governor in Council is pleased to direct that on and after the 1st June 1876 next the provisions of that section and of the rest of Part IV of the Act shall be deemed to be, and be in force in every place situated in British Territory within the Taluka of Dhandhuka of the Ahmedabad District and within a distance of 10 miles from the Frontier of Kathiawar.

(G. N. of 12th January 1876.)

Imperator vs. *Adrashappa bin Satwirappa.*

(*v*) The distance of 10 miles mentioned in sections 35 and 37 of Bombay Salt Act, VII of 1873, is to be measured in a straight line "as the crow flies", *i.e.*, along the horizontal plane and not by the nearest mode of practical access.

(Criminal Ruling, dated the 20th February 1879, West and Pinhey, JJ.)

(*vi*) Government has directed that in cases in which persons are charged with possession of more than a maund of contraband salt, the prosecution should be careful to produce formal evidence that the place where the accused were arrested with the salt in their possession was within 10 miles of a customs station established under section 4 of Act No. XXIX of 1857.

Reference should, if necessary, be made to High Court Criminal Ruling, dated the 20th February 1879, which rules that the distance in such a case is to be measured in a straight line "as the crow flies" and not by the nearest mode of practical access.

(R. D., Circular No. 1572, dated the 7th March 1902.)

37. *The Governor General in Council may make rules to regulate the storage, etc., of salt for purpose of sale in the said limits.*—(*1*) The Governor General in Council may, from time to time, make rules for regulating and licensing the storage or possession of salt for the purpose of sale within any of the limits aforesaid.

Licenses to store, etc., and sell salt, may be issued by the Collector.—(*2*) Subject to the provisions of any rules so made, the Collector may, from time to time, grant licenses to such persons as he deems fit, authorizing them to store or possess salt within any of the said limits, for the purpose of sale.

NOTE.—For Rules—see Appendix F.

38. *Possession of salt, exceeding one maund in weight prohibited within the said limits except under a permit, etc.*—(*1*) No person shall, within any of the limits described in section 36, transport or possess salt exceeding one maund in weight, unless the same—

(*a*) is being removed under a permit obtained under section 28; or

(*b*) is stored or possessed for the purpose of sale under a license granted under the last preceding section; or

(*c*) has been legally imported from a foreign port or place, at some port or place within the said limits and is covered by a certificate signed by a customs-officer of the payment of the import duty leviable thereon; or

(*d*) is covered by a special permit granted under the power next hereinafter conferred.

(*2*) The Collector or Deputy or Assistant Collector or any salt-revenue-officer empowered in this behalf may grant to such persons, as they shall think fit, special permits authorizing them to be possessed of salt exceeding one maund in weight for their private consumption within or for conveyance out of any of the said limits.

NOTES.—(*i*) For the form of special permits, *vide* forms Nos. 24 and 25 in Vol. III.

(*ii*) Assistant Collectors of Salt Revenue; Manager Main Salt Stores Kharaghoda, and during his absence his Assistants; and all Sarkarkuns and all officers holding charge of Sarkarkun's office during the latter's absence on tour or otherwise; Customs Manager Castle-Rock; Preventive Officer, Thana; all Inspectors, on the Northern, Goa and Daman Frontiers; Inspector Jambusar Beat; Head Karkun, Shiroda, Bandar Karkun Panvel; Sazedar, Malavni; all Bandar Karkuns in Thana, Kolaba, Ratnagiri and Kanara Districts; Bandar Karkun, Dhollera; all Nakedars at the land Customs stations on the G. F. and the Mamlatdar Pardi, have been empowered under section 38 (*2*).

(Collr.'s Nos. 40—71 and 40—110/26 of 11th December 1925 and 5th April 1927).

(*iii*) Duty paid salt from the Sanikatta salt-works can be allowed to be transported to places situated above ghats, *viâ* Castle-Rock on the following conditions:—

(*a*) It will be subject to weighment *in toto* at Castle-Rock.

(*b*) Any excess upto the permissible excesses allowed at Preventive Stations will be passed on payment of duty.

(*c*) Excesses in excess of those permissible will be liable to the usual penalties imposed on similar excesses in the case of Goa Salt.

(*d*) If they become frequent, the concession will be withdrawn altogether.

(*e*) No refund of duty will be allowed for deficiencies.

Collr., S. R.'s No. 40—54 of 24th November 1927.)

CHAPTER VII.

Powers of Salt-revenue-officers.

39. *Power of salt-revenue-officers.*—Any salt-revenue-officer empowered in this behalf, may—

(*a*) *To enter any place where illicit manufacture of salt is suspected to be going on.*—Enter, at any time by day or by night, any land, building, enclosed place or premises upon or in or from which he has reason to believe that—

(*i*) salt is being manufactured, excavated, collected or removed without a license granted under this Act; or

(*ii*) there is a natural formation of salt; or

(*iii*) contraband salt is stored or concealed;

(*b*) *To overcome resistance.*—In case of resistance, break open any door and remove any other obstacle to his entry upon or into such land, building, enclosed place or premises;

(*c*) *To take possession of or destroy salt illicitly manufactured.*—Take possession of, or destroy any salt so manufactured, excavated, collected or formed, and any work, apparatus, implement, utensil or material constructed or employed for the purpose of such manufacture, excavation, collection or removal, or of utilizing the salt so formed contrary to any of the provisions of this Act or of any rule made hereunder;

(*d*) *To enter and inspect salt works and stores or vessels laden with salt.*—Enter and inspect at any time by day or night, any salt-work or any building, enclosed place, or premises used for storing salt, or any vessel laden with, or which is being laden with or which it is intended to load with, salt;

(*e*) *To detain and search any person, animal, etc., for contraband salt.*—Detain and search any person, animal, vessel, conveyance, goods or package upon or in whom or which

he shall have reason to believe that there is contraband salt;

(*f*) *To seize contraband salt, etc.*—Seize in any open place, or in transit, any article which he has reason to believe to be contraband salt and any package or covering in which such article is found and the other contents, if any, of such package or covering in which the same is found, and any animal, vessel or conveyance used or intended to be used in carrying the same;

(*g*) *To detain, search and arrest any offender against this Act.*—Detain and search and, if he think proper, arrest any person whom he has reason to believe to be guilty of any offence punishable under this or any other law for the time being in force relating to salt-revenue, or in whose possession contraband salt is found.

NOTES.—I. In the Presidency proper—

(*i*) All Assistant Collectors of Salt Revenue; Manager Main Stores, Kharaghoda, and during his absence his Assistants; all Sarkarkuns and all officers holding charge of the Sarkarkun's office during the Sarkarkun's absence on tour or otherwise; all Inspectors on the Northern, Goa and Daman Frontiers; Inspector, Jambusar Beat; all Preventive Officers; Coast Guard Inspectors; Darogas; Sazedars; Nakedars and Bandar karkuns in charge of Custom Houses; all Officers of the Excise Department not lower in rank than a Sub-Inspector; all officers of the Forest Department not lower in rank than a Forester; and all officers of the Police Department above the rank of constable, have been empowered under this section.

(*ii*) All Amaldars and peons of the Salt Preventive Establishment have been empowered under clauses (*c*) to (*g*).

(*iii*) All Amaldars and peons of the Excise Preventive Establishment and all Forest Guards have been empowered under clauses (*f*) and (*g*) only.

(Collr.'s No. 40—71 of 11th December 1925 and G. of I., F. D., No. 3 of 15th March 1930.)

II. In Sind—

(*i*) Deputy Superintendents of Salt and Excise; Inspectors-in-charge of Maurypur, Saran and Dilyar Salt-Works; Inspectors and Assistant Inspectors of Salt and Excise in Sind; Havildars and Naiks of the Sind Salt and Excise Preventive Establishments; all Police Officers above the rank of constables; all sea Customs Officers-in-charge of Ports and Wharves, Piers or Jetties in Sind and all Muktiarkars and Taluka Head Munshis have been empowered under this section.

(*ii*) Peons of the Sind Salt and Excise Preventive Establishments have been empowered under clauses (*e*) to (*g*) only.

(Commr.'s in Sind's Nos. 1622-X. of 3rd March 1923 and 217-X./III. of 30th October 1924.)

40. *Searches and arrests how to be made.*—All searches and arrests under the last preceding section shall be carried out in accordance with the provisions of the Code of Criminal Procedure, V of 1898, relating respectively to searches and arrests made under that Code.

41. *Officers of certain departments bound.*—It shall be incumbent on every village officer and on every officer of the departments of Police, Customs, Opium, Abkari, Forests and Revenue—

(*a*) *To give information concerning offences punishable under this Act.*—To communicate to some salt-revenue-officer, not lower in rank than a sarkarkun or a daroga, any information which he receives of a design to commit or of the commission of any offence punishable under this Act;

(*b*) *To prevent such offences.*—To interpose for the purpose of preventing and to prevent, by the use of all reasonable means within his power, the commission of any such offence;

(*c*) *To assist salt-revenue-officers.*—On receipt of notice, or of a request from any salt-revenue-officer, to assist such officer in carrying out any of the provisions of this Act.

42. *Issue of search-warrants.*—(*1*) Any Collector, or other salt-revenue-officer empowered in this behalf, and any Magistrate, may issue a warrant for the search, whether by day or by night, of any building, vessel or place in which he has reason to believe that contraband salt is kept or concealed.

(*2*) Every warrant issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, V of 1898, relating to search warrants, by a police-officer or by a salt-revenue-officer empowered in this behalf, or if the officer issuing the warrant deems fit, by any other person.

NOTES.—I. In the Presidency proper—

(*i*) All Assistant Collectors of Salt Revenue; Manager, Main Salt Stores, Kharaghoda, and during his absence his Assistants; all Sarkarkuns and all officers holding charge of Sarkarkun's offices during the Sarkarkun's absence on tour or otherwise have been empowered under clause (1) of this section.

(*ii*) All Amaldars of the Salt Preventive Establishment have been empowered under clause (2).

(Collr.'s No. 40—71 of 11th December 1925.)

II. In Sind—

(*i*) Deputy Superintendents of Salt and Excise have been empowered under clauses (1) and (2).

(*ii*) Inspectors and Assistant Inspectors of Salt and Excise, Havildars, Naiks and peons of the Sind Salt and Excise Preventive Establishments have been empowered under clause (2) only.

(Commr. in Sind's Nos. 1622-X. and 217-X./III. of 3rd March 1923 and 30th October 1924.)

43. *Person in possession of articles which are to be searched or examined, bound to unpack and weigh the same.*—(*1*) Any officer who makes a search under this Act, or who examines any salt or salt-earth for any of the purposes of this Act, or of any rule made under this Act, may require the person who has the immediate possession or control of any animal, vessel, conveyance, goods or

package which he desires to search, or of any salt or salt-earth which he desires to examine, without delay and in such manner as he thinks fit to direct—

(*a*) to unload, unpack or open, any such animal, vessel, conveyance, goods or package; and

(*b*) to weigh any such salt or salt-earth; or

(*c*) before or after such search, examination or weighing is completed, to remove any such animal, conveyance, goods or packages beyond the limits of any wharf, landing-place or preventive station, or to deposit any such goods or package until further orders at any spot indicated by such officer within such limits.

(*2*) If the said person shall fail to comply with any such requirement, the officer aforesaid may cause the animal, vessel, conveyance, goods or package to be unloaded, unpacked, opened, removed or deposited or the salt or salt-earth to be weighed in the manner which he requires, and the cost of so doing shall be recoverable by the said officer from the said person.

44. *Disposal of person arrested.*—Every person arrested under section 39 shall be forwarded without delay to the nearest salt-revenue-officer empowered to send persons so arrested to a Magistrate, or, if there be no such salt-revenue-officer within a reasonable distance, to the officer-in-charge of the nearest police-station.

NOTES.—I. The undermentioned officers have been empowered under this section:—

(A) (*i*) Collectors and Assistant Collectors of Customs Bombay; All Assistant Collectors of Salt Revenue; Manager Main Salt Stores, Kharaghoda and during his absence his Assistants; all Sarkarkuns and all officers holding charge of the Sarkarkun's office during the Sarkarkun's absence on tour or otherwise; all Inspectors on the Northern, Goa and Daman Frontiers; Inspector Jambusar Beat; Head Karkun Shiroda; Bandar Karkun, Panvel, without limit.

(*ii*) Bandar Karkuns, Matwad, Kolak, Kalai, Umbergaon, Tarapur, Navapur, Satpati, Mahim, Kelwa, Dantivra, Arnalla, Manori, Vessava, Bandra, Kalyan, Bhiwandi, Mandwa, Thal, Alibag, Mandad, Harnai, Jaigad, Boria, Purnagad, Viziadurg, Deogad, Belikeri, Ankola, Kumta, Murdeshwar, Shirali and Bhatkal.

If the accused pleads guilty to the charge and the value of the articles seized does not exceed Rs. 50 or the quantity of salt seized is not more than one maund.

(B) Deputy Superintendents of Salt and Excise Sind; Inspectors-in-charge of Maurypur, Saran and Dilyar Salt-Works; and Inspectors and Assistant Inspectors of Salt and Excise in Sind.

(Commr. Sind's Nos. 1622-X. and 217-X./III. of 3rd March 1923 and 30th October 1924.)

II. In their Resolution No. 6401 of 11th September 1891, Government have approved of the Legal Remembrancer's interpretation of sections 44 and 45 of the Bombay Salt Act, II of 1890, which is as follows:—

Under section 45 of the Salt Act, when an officer-in-charge of a Police station, "*receives direct any complaint or information* of

the commission of an offence " under that Act, he is required " to enquire into and deal with the case under the provisions, of the Code of Criminal Procedure relating to cognizable cases ", *i.e.*, the complaint or information, if given orally, must be reduced to writing under section 154 and if he has reason to suspect the commission of an offence under the Salt Act, he must report it to a Magistrate and proceed to investigate it under sections 156 and 157. In such cases therefore I think that any person arrested in the course of the Police investigation must be held to have been arrested by virtue of the general powers given to Police officers by section 54 (firstly) of the Criminal Procedure Code and in relation to cognizable cases and *not* under the special powers given to Police officers above the grade of Head Constable by section 39 of the Salt Act, read with the G. of I., F. D., Notification No. 3, dated the 15th March 1930. The case of a person so arrested does not therefore fall under section 44, which only relates to the disposal of persons " arrested under section 39 " and consequently the officer-in-charge of a Police Station investigating the offence is not required to forward him to the nearest Salt Revenue Officer empowered to send persons so arrested to a Magistrate ", but may under section 170 of the Criminal Procedure Code forward the accused direct to a Magistrate as in an ordinary cognizable case.

But in cases when an officer-in-charge of a Police Station does not receive *direct* any *complaint* or *information* of the commission of an offence punishable under the Salt Act, then, without a warrant from a Magistrate or except in the special case provided for by section 57 of the Criminal Procedure Code, he can only arrest a person suspected of having committed such an offence, if he is above the grade of Head Constable and acts under the power conferred on him by section 39 of the Salt Act, and G. of I., F. D., Notification No. 3, dated the 15th March 1930. The person so arrested then becomes a person " arrested under section 39 " and must be dealt with under section 44, *i.e.*, the police officer making the arrest can in such a case only deal with it himself, if there be no salt-revenue-officer within a reasonable distance and he is the officer-in-charge of the nearest police station.

The question what is " a reasonable distance " is one of fact depending on the circumstances of each particular case, but I do not think there is any legal objection to Government laying down the number of miles which as a *General rule* be considered in Gujarat " a reasonable distance " for the purposes of section 44 of the Salt Act (Legal Remembrancer's No. 900 of 5th August 1901, Government Resolution, No. 6401 of 11th September 1901 in which Government considered it unnecessary to prescribe what is a reasonable distance).

45. *Procedure to be followed by officer-in-charge of a police-station in cases of offences punishable under this Act.*—The officer-in-charge of a police-station to whom any person is forwarded under the last preceding section, or who receives direct, any complaint or information of the commission of an offence punishable under this Act, shall inquire into and deal with the case under the provisions of the Code of Criminal Procedure, V of 1898, relating to cognizable cases.

46. *Inquiry how to be made by salt-revenue-officers against arrested persons forwarded to them under section 44.*—(*1*) When any person is forwarded under section 44 to a salt-revenue-officer empowered to send persons so arrested to a Magistrate, the said

salt-revenue-officer may detain such person and shall proceed to inquire into the charge against him.

(*2*) For this purpose the said salt-revenue-officer may exercise the like powers and shall be subject to the same provisions as the officer-in-charge of a police-station may exercise and is subject to, under the Code of Criminal Procedure, V of 1898, when investigating a cognizable case:

(*3*) Provided that—

(*a*) if the said salt-revenue-officer shall be of opinion that there is sufficient evidence or reasonable ground of suspicion against the accused person, he shall forward him to a Magistrate having power to take cognizance of the offence;

(*b*) If it appears to the said salt-revenue-officer that there is not sufficient evidence or reasonable ground as aforesaid, he shall release the accused on his executing a bond, with or without sureties as such salt-revenue-officer may direct, to appear, if and when so required, before a Magistrate having power as aforesaid, and make a full report of all the particulars of the case to his official superior and be guided by the order which he shall receive upon such report.

NOTES.—(*i*) The Government of Bombay has laid down in their Resolution, No. 5841 of the 9th July 1894, that a Salt-Revenue-Officer acting under section 46 (*a*) of the Bombay Salt Act has power to admit an accused person to bail and is not bound to forward him to the Magistrate in custody.

(*ii*) The proviso to section 46 of the Salt Act differentiates the procedure of a Salt Officer making an enquiry from that laid down in the Code of Criminal Procedure for Officer-in-charge of Police Stations in so far that in cases in which there is no sufficient evidence the former is to report to his official superior and to be guided by his orders as to the further action to be taken whereas the Officer-in-charge of a Police Station is required by section 173 to take the orders of the Magistrate. In an enquiry into a salt case conducted by a Salt Officer, the need for the intervention or orders of a Magistrate does not arise unless the enquiring Officer sends the accused for trial, or finds it necessary to detain him in custody for more than 24 hours. But it is not intended that, if, in a case sent for trial, the accused is liable to give security for his appearance, the enquiring Officer should be debarred from accepting it or bound to forward him in custody.

(G. R., R. D., No. 5831 of 9th July 1894.)

(*iii*) The disqualification prescribed in section 495 (*4*) of the Criminal Procedure Code, is applicable to officers of the Police only. A Salt-Revenue-Officer can conduct prosecutions even if he has investigated the case.

(District Magistrate, Kolaba's No. 4582 of 4th August 1909.)

CHAPTER VIII.

PENALTIES.

47. *For illicit manufacture of salt, etc.*—Whoever in contravention of this Act, or of any rule or order made under this Act, or of any license or permit obtained under this Act,—

(*a*) manufactures, removes or transports salt; or

(*b*) excavates, collects or removes natural salt, or salt-earth; and whoever—

(*c*) except in the exercise of some power or the discharge of some duty conferred or imposed upon him under this Act or any other enactment at the time in force, receives, or is in possession of or without lawful excuse, retains contraband salt, knowing or having reason to believe the same to be contraband salt;

shall for every such offence be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

(*i*) *Criminal Rulings.*—It is obvious that as a maund of salt would depress the scale exactly as much as a maund of iron, it is only the error in the latter, or what represented it, that should be multiplied by the number of times it is contained in the weight of the whole shipment. Allowing, as the District Judge has done, 12 maunds and 2 seers on this account and about 8 maunds for possible errors of observation with an inaccurate scale, there remain 37 maunds of salt still unaccounted for. There may have been, and apparently was, a trifling error in the outweighing but the correction of this increases the quantity uncovered by the permit. The excess of 37 maunds is not to be ascribed so far as the evidence goes, to any such cause as wetting or absorption of moisture from an unusually damp atmosphere. Whence the excess came does not appear, but it lay on the Plaintiff to account for it. In the absence of a permit covering the cargo, the seizure of it and of the vessel was justified. In the absence of explanation, we must conclude that the additional salt was attempted to be passed in contravention of the provisions of Act 27 of 1837. The Plaintiff says he obtained the whole cargo from the Salt-Works in Bassein. If he did, he obtained it "otherwise than in conformity with the rules prescribed" in the Act. He had a permit for 720 maunds and moved 777 maunds. His vessel thus became liable to confiscation. We must, therefore, reverse the decree of the District Court and reject the Plaintiff's claim with costs.

(High Court Ruling in Appeal, No. 37 of 1874, Jiwan Dukal *vs.* Imperatrix.)

(*ii*) *Imperatrix* vs. *Balu Miya* valad *Shekhbhai Thakur.*—Held, reversing the conviction and sentence that a principal cannot be held liable for an illegal act done by an Agent on his own account, and that the language of section 3, clause (*o*), of the Bombay Salt Act II of 1890 ought not to be interpreted so as to impose penalties under section 47 of the said Act on an innocent principal where there has been no knowledge or connivance in the act of his Agent.

(Criminal Ruling, No. 40 of 3rd September 1891, Jardine and Parsons JJ.)

(*iii*) *Imperatrix* vs. *Dabhai Kabhai.*—Accused had in his house salt water, and as he admitted that it was his intention to manufacture salt therefrom, he was convicted of an offence under section 47 (*a*) of the Bombay Salt Act, 1890, and sentenced to pay a fine of Rs. 5 or in default to suffer rigorous imprisonment for seven days.

Held, reversing the conviction and sentence and ordering the fine to be refunded, that the mere possession of salt water, with the intention of manufacturing salt therefrom, is not made an offence under the Bombay Salt Act, 1890.

(Criminal Ruling, No. 19 of 22nd June 1899, Parsons and Ranade JJ.)

(*iv*) *Imperator* vs. *Maganlal Dholabhai.*—In order to justify a conviction under section 47, clause (*a*), of the Bombay Salt Act II of 1890 it is not

necessary to prove dishonest intention on the part of the accused. The provisions of that section do not in express terms or by necessary implication make intention or knowledge an essential ingredient of the offence. What is prohibited by the Salt Act is the removal of salt in contravention of any license or permit and that shows that such removal is prohibited in itself and so knowledge on the part of the licensee is unnecessary.

(Criminal Ruling, No. 5, dated the 28th January 1904, Chandavarkar and Aston JJ.)

(v) *Imperator* vs. *Ganpat Jivan Thakur*.—In this case the Second Class Magistrate of Uran charged the accused who was sent up to him being found in the act of removing salt weighing one seer and 40 tolas from the Shivnarayan Salt-Work in the Karanja Taluka, under section 379 of the Indian Penal Code. The Magistrate fined the accused in the sum of Rs. 2 and sentenced him to suffer rigorous imprisonment for two days. The contraband salt was handed over to the Sarkarkun, Karanja, but the other articles worth Re. 1-8 were restored to the accused under section 517 Criminal Procedure Code. A question having been raised by the Collector of Salt Revenue as to whether salt smugglers should be charged under the Bombay Salt Act II of 1890 or under the Indian Penal Code, the Remembrancer of Legal Affairs recorded the following opinion:—

> "Where an offence comes under the Indian Penal Code as well as under a special or local law, it is ordinarily desirable that a conviction should be had under the special or local law [f. Kuloda—C. Prasad Majumdar (1906) 11 C. W. N., 100 cited in Ratanlal's law of crimes under Indian Penal Code, section 5]. But where there is nothing in the special or local law to exclude the operation of the Indian Penal Code a conviction under the latter is not illegal, provided that the offender is not punished twice for the same offence."
>
> (G. R., R. D., No. 9399 of 17th October 1910.)

48. *For offences against this Act committed by public servants.*—Whoever, being a salt-revenue-officer or a village-officer or an officer of any of the departments of Police, Customs, Opium, Abkari, Forests or Revenue,—

(*a*) does any act, or is guilty of any omission, in contravention of this Act, or of any rule or order made under this Act; or,

(*b*) with intent to cause injury or annoyance to any person vexatiously and unnecessarily makes use of any power conferred upon him under this Act;

shall for every such offence be punished with fine which may extend to five hundred rupees.

Imperatrix vs. *Dharamdas Bhagwandas*.

Section 48 of the Bombay Salt Act (II of 1890) is not an enactment under which by itself a charge can be laid. There must, in addition, be reference to some other provision of the Act or some rule in pursuance thereof according to the actual character of the offence imputed. Nor can a mere loose description of salt as contraband satisfy the requirement of the law as to what is contraband salt for the purposes of the penal section of the Salt Act.

The definition given in section 3 must in each case be satisfied by evidence of facts giving to the salt the character there indicated.

(Criminal Ruling, No. 40 of 1st July 1886, West and Nanabhai Haridas JJ.)

48-A. *Failure of salt-revenue-officer in duty.*—Any salt-revenue-officer—

(*a*) who ceases or refuses to perform or withdraws himself from the duties of his office, unless he has obtained the express written permission of the Collector, or has given to his superior officer two months' notice in writing of his intention or has other lawful excuse, or

(*b*) Who is guilty of cowardice, shall on conviction before a Magistrate be punished with imprisonment which may extend to three months, or with fine which may extend to three months' pay, or with both.

NOTE.—Desertion under section 48-A of the Bombay Salt Act II of 1890, is not an extraditable offence.

(Collr., S. R.'s No. 67—97 of 30th April 1925.)

49. *For preparing or using incorrect application for a permit or an incorrect certificate under section 32.*—Whoever prepares, or signs, or uses, or attempts to use, an incorrect application for a permit to remove salt, or an incorrect certificate purporting to be such as is required by section 32, knowing or having reason to believe such application or certificate to be incorrect, shall, for every such offence, be punished with fine which may extend to two hundred rupees, and, in default of payment of the fine, with simple imprisonment for a term which may extend to one month.

50. *What things are liable to confiscation.*—All contraband salt, and every vessel, animal or conveyance used, or intended to be used in carrying contraband salt, and

all goods, packages and coverings in or among which contraband salt is found, and

every apparatus, implement, utensil or material employed, or intended to be employed, for the manufacture, excavation, collection or removal of salt without a license or for the purpose of utilizing natural salt or salt-earth contrary to any of the provisions of this Act or of any rule made hereunder,

shall be liable to confiscation.

NOTE.—For Criminal Rulings—see Notes (*i*) and (*ii*) under section 52 below.

CHAPTER IX.

PROCEDURE.

51. *Cognizance of offences.*—All offences punishable under this Act shall be cognizable by any Magistrate.

52. *Orders of confiscation by whom to be made.*—(*1*) All confiscations under this Act shall be adjudged by the Collector or by any officer empowered by the Central Board of Revenue in this behalf:

(2) *Proviso.*—Provided that no order of confiscation shall be made without hearing any person who within one month from the date of its seizure claims a right to anything intended to be confiscated and the evidence, if any, which he produces in support of his claim:

(3) *Power to regulate disposal of things seized.*—Provided also that it shall be lawful for the Governor General in Council to make from time to time rules consistent with this Act to regulate the disposal and destruction of things seized under this Act.

Such rules may, among other matters, provide—

(*a*) that any officer of a class which shall be designated in such rules may, at any time after a seizure under this Act has been made of any goods which appear to him to be subject to speedy and natural decay, direct such goods to be sold by public auction, destroyed or otherwise disposed of;

(*b*) that the owner or person in charge of any animal seized under this Act shall provide from day to day for its keep, while detained, and that, if he omits to do so, such animal may, if any officer such as is referred to in clause (*a*) so direct, be sold by public auction and the expenses, if any, incurred on account of it defrayed from the proceeds of such sale;

(*c*) that the surplus proceeds of a sale under clause (*a*) or clause (*b*) of this section shall, unless the owner of the thing seized establishes his claim to such proceeds within a period not less than three months, to be fixed by such rules, be forfeited to His Majesty.

(4) *Redemption of thing confiscated to be permitted on payment of fine.*—Whenever confiscation is ordered under this Act, the owner of the thing confiscated shall be given an option of redeeming it, on payment of such fine as the Collector or other officer aforesaid thinks fit.

(i) *Imperator* vs. *Lalla Vahala.*—The accused was charged with having in his possession contraband salt, which was found in a box which contained besides the salt some ornaments and other articles. A Second Class Magistrate convicted the accused under section 47 of Bombay Act II of 1890 and directed that all the articles found in the box together with the salt should be confiscated and transmitted to the Collector of Salt Revenue for disposal under section 52 of the Act. In appeal the District Magistrate upheld the conviction but directed that the ornaments found with the salt should be restored to the accused. Held that in directing the ornaments to be returned to the accused the District Magistrate had exercised jurisdiction which was not conferred on him by law, section 52 of the Act prescribed that all confiscations under that Act should be adjudicated by the Collector or by any other officer empowered in that behalf by the Governor in Council. The order of the District Magistrate directing the ornaments to be returned was therefore clearly *ultra vires* and void.

(Criminal Ruling, No. 11 of 25th June 1902, Crowe and Batty, JJ.)

(*ii*) Assistant Collectors-in-charge of Ranges are authorised to adjudge all confiscations under the Act when the quantity of contraband salt seized

in any case does not exceed one maund or when the value of any articles, other than contraband salt under adjudgment does not exceed Rs. 50.

(G. N., No. 9238 of 10th October 1913.)

(*iii*) All Assistant Collectors of Salt Revenue in charge of Ranges are authorised to grant rewards in cases of salt smuggling upto Rs. 10 in each case.

(G. N., No. 9238 of 10th October 1913.)

(*iv*) Power to grant rewards under the Salt Act is delegated to the Superintendent of Salt and Excise in Sind.

(Commr. in Sind's letter No. 9702/X., dated the 7th June 1926.)

(*v*) For rules under this section—see Appendix F.

53. *Power to summon persons to give evidence and produce documents in inquiries under this Act.*—(*1*) Any salt-revenue-officer not lower in rank than a sarkarkun or a daroga shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making for any of the purposes of this Act. A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(*2*) All persons so summoned shall be bound to attend, either in person or by an authorized agent, as such officer may direct: provided that exemptions under sections 132 and 133 of the Code of Civil Procedure shall be applicable to requisitions for attendance under this section;

and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements;

and to produce such documents and other things as may be required.

(*3*) Every such inquiry as aforesaid shall be deemed to be a "judicial proceeding" within the meaning of section 193 and section 228 of the Indian Penal Code.

54. *Summons to be in writing, signed and sealed. How to be served.*—Every summons shall be in writing, in duplicate, and shall state the purpose for which it is issued, and shall be signed by the officer issuing it, and shall also bear his official seal, if he have any; and shall be served by tendering a copy of it to the person summoned, or, if he cannot be found, by affixing a copy of it to some conspicuous part of his usual residence.

55. *Service of notices.*—(*1*) Every notice under this Act shall be deemed to be served on the date on which a copy thereof is tendered or delivered to the person on whom it is to be served, or to his agent, if he have any;

or, when the notice has not been so served, the date which shall appear to the officer holding the inquiry to be the date on which

the person on whom the same is to be served has become aware of the issue and purport thereof.

(2) *Notice not void for error.*—No such notice shall be deemed void on account of any error in the name or designation of any person referred to therein, unless when such error has produced a material misconception of the intended intimation.

56. *Recovery of costs.*—Whenever it is provided in this Act that the costs of doing anything shall be recoverable from any person by a salt-revenue-officer, the said officer may recover the same by detention of any property of the person liable therefor and by sale of such property; and the said costs shall also be recoverable, if necessary, by a revenue-officer in any manner in which, under the law at the time in force, an arrear of land-revenue may be recovered.

57. *Appeals.*—(1) Every order passed by any salt-revenue-officer other than a Collector shall be appealable to such officer's immediate superior at any time within sixty days from the date of such order.

(2) Every order passed by a Collector shall be appealable within ninety days from the date of such order to the Central Board of Revenue.

(3) The Governor General in Council may, on the application of any person aggrieved by any order passed under this Act by the Central Board of Revenue, reverse or modify such order.

CHAPTER X.

MISCELLANEOUS.

58. *Further matters for which the Governor General in Council may make rules.*—In addition to the rules which the Governor General in Council is hereinbefore empowered to make, he may from time to time make rules consistent with this Act, to regulate the following matters, namely:—

(a) the manufacture, deposit and storage of salt at any salt-work;

(b) the deposit and storage of salt in any building, enclosed place or premises used for the deposit or storage of salt on which duty has not been paid;

(c) the removal of salt from any such building enclosed place or premises as last aforesaid or from any salt-work;

(d) the routes by which salt shall be taken from any such building, enclosed place or premises as aforesaid or from any salt-work to any preventive station;

(e) the routes by which manufacturers of salt and other persons shall approach, enter or leave any salt-work and the hours during which any person may remain within the limits of any salt-work or in any such building, enclosed place or premises as aforesaid;

(*f*) the conservancy of any salt-work and of any such building, enclosed place or premises as aforesaid;

(*g*) the granting and the refusal of permission to construct within a salt-work or in the immediate vicinity thereof places of residence for manufacturers of salt and other workpeople employed therein; and the terms as to the situation and construction of any such places as may be permitted;

(*h*) the attendance and the enforcement of the contract or agreement of any person who has contracted or agreed to manufacture, excavate or collect salt at any salt-work under the immediate management and control of Government;

(*i*) the licensing and control of hamals and labourers for hire by whomsoever employed at salt-works and at preventive station;

(*j*) the grant of amended or duplicate copies of documents relating to proceedings under this Act, and the fees to be charged for such copies.

(*k*) the making and disposal of appeals under this Act.

NOTES.—(*i*) Every appeal presented to the Central Board of Revenue under sub-section (*2*) of section 57 of the Salt Act, and every petition made to the Governor General in Council under sub-section (*3*) of the said section, shall be accompanied by a copy of the decision or order by which the appellant or petitioner as the case may be is aggrieved.

(G. of I., Notification C. No. 28-IX.-Salt/25 of 10th December 1925.)

(*ii*) For the Bombay Salt Rules, 1918, under this section—see Appendix F.

(*iii*) For the Sind Salt Rules, 1919, and the Commissioner in Sind's Circular—see Appendix H.

59. *Penalties may be attached by the Governor General in Council to breach of rules.*—In making a rule under this Act, the Governor General in Council may direct that a breach of it shall be punishable with fine which may extend to two hundred rupees, and in default of payment of the fine, with simple imprisonment for a term which may extend to one month.

60. *Publication of rules.*—All rules made under this Act shall be published in the *Gazette of India* and shall thereupon have the force of law.

NOTE.—The Collector of Salt Revenue, Bombay, is authorised to send for publication in the Bombay Government Gazette Notifications or Advertisements relating to the Salt Department.

(Dy. Controller's No. C. P. O.-43/524 of 21st April 1926.)

61. *No person to be liable to penalty or damages for act done in good faith in pursuance of duty.*—(*1*) No person shall be liable to any penalty or to payment of damages on account of any act done or order made in good faith, in pursuance or intended pursuance of any duty imposed or any authority conferred on him by this Act, or by any rule, order or direction made or appearing to have been

made under the provisions thereof by a person having or appearing to have authority in that behalf.

(2) *No suit or prosecution in respect of an act done under colour of duty as aforesaid shall be entertained, or shall be dismissed, if not instituted within six months.*—In the case of an alleged offence or wrong on the part of any person by any act done under colour or in excess of any such duty or authority as aforesaid, or wherein it shall appear to the Court that the offence if committed or the wrong if done was of the character aforesaid, the prosecution or suit shall not be entertained or shall be dismissed if instituted, more than six months after the act complained of.

(3) *In suits as aforesaid one month's notice to be given and sufficient description of wrong complained of.*—In the case of an intended suit on account of such a wrong as aforesaid, the person intending to sue shall be bound to give to the alleged wrong-doer one month's notice at least of the intended suit, with a sufficient description of the wrong complained of, failing which such suit shall be dismissed.

(4) *Plaint to set forth service of notice and tender of amends.*—The plaint shall set forth that a notice as aforesaid has been served on the defendant and the date of such service, and shall state whether any, and if any what tender of amends has been made by the defendant. A copy of the said notice shall be annexed to the plaint endorsed or accompanied with a declaration by the plaintiff of the time and manner of service thereof.

Appendix (A).

In exercise of the powers conferred by section 18 (*2*) of the Bombay Salt Act, II of 1890, and in supersession of all previous notifications issued under this Section the Collector of Salt Revenue is pleased to establish Preventive Stations at the places mentioned in column 1 below for testing consignments of salt removed from salt works mentioned in column 2.

TALUKA BULSAR.

Dharasna . . .	Dharasna Salt Work.
Chharwada . . .	Chharwada Salt Work.

TALUKA MAROLI.

Maroli	Bulkley Salt Work, Maroli.

TALUKA BASSEIN.

Bassein Road Station .	Amirmahal, Manikmahal, and Fatehsalam Salt Works.
Bassein Bandar . .	Bassein and Rai Salt Works (removals by sea only).
Rajavli	Hiragar (removals by road only).
Bapana	Juchandra Salt Works (removals by road only).
Umela	Manikmahal and Fatehsalam Salt Works (removals by road for local consumption only).
Papdi	Jahangirmahal Salt Works (for removals for local consumption only).
Gokhivra Saza Office	Amirmahal Salt Work (for removal by road for aboveghat).

TALUKA RAI.

Bhayndar . . .	All salt works in Bassein and Rai Talukas (removals by rail *viâ* Bhayndar, except consignments tested at the Sonagar Naka).
Sonagar	All salt works in Rai Taluka.
Murdha . . . . } Shenkhai . . . . }	All salt works in Rai Taluka (removals by road for local consumption only).
Manori	All Salt Works in Rai Taluka (for removals by sea *viâ* Manori creek).
Malavni	Malavni Salt Work.
Goregaon . . .	Goregaon Salt Work.
Mira Road . . .	All salt works in Rai Taluka (for removals by rail *viâ* Mira).

TALUKA DADAR.

Wadala	All salt works in the Dadar Taluka.

TALUKA BHANDUP.

Bhandup	Arthur and Jenkins Salt Works
Nahur	Shepherd, Battiwalla and Jamasp Salt Works.
Thana (Chendani Bandar).	Salt works in Trombay, Belapur, Shewa and Uran Talukas (removals by rail from Thana only).
	Salt Works in Karanja Taluka (second test of consignments removed by rail *viâ* Thana only).

TALUKA TROMBAY.

Trombay Barge . .	All salt works in Trombay, Belapur and Bhandup Talukas (removals by sea only).
Ghatkopar . . .	Salt works in Mahul and Ghatkopar Sazas (removals by rail *viâ* Ghatkopar Railway Station).
Chembur . . .	All salt works in the Trombay Taluka (removals by road to Bombay only).

TALUKA BELAPUR.

Belapur	All salt works in Karawa and Belapur Sazas (for removals by road only).
Shirona	All salt works in Nerul and Sarsola Sazas (for removals by road only).
Panvel	Ramagar Salt Work (Panvel).

TALUKA SHEWA.

Shewa Barge . . .	All Salt Works in Shewa Taluka (removals by sea only, except to Calcutta).
Ramshankar (Belpada) .	All Salt Works in Shewa Taluka (removals by road only).

TALUKA URAN.

Mora Barge . . .	All Salt Works in Uran Taluka (removals by sea only, except to Calcutta).
Kot (Uran) . . .	All Salt Works in Uran Taluka (removals by road only).

TALUKA KARANJA.

Karanja Barge . .	All Salt Works in Karanja and Pen Taluka (removals by sea only).
Govatna	All Salt Works in Ovalibhendi Saza (removals by road only).

TALUKA PEN.

Khachar . . .	All Salt Works in Pen Taluka (removals by road only).

TALUKA VENGORLA.

Shiroda	All Salt Works at Shiroda (removals by road only).
Redi	All Salt Works at Shiroda (removals by sea only).

TALUKA SANIKATTA.

Sanikatta . . .	All Salt Works in Sanikatta Taluka.

(Collr.'s Nos. 40-86 of 23rd September 1930, 40-88 of 14th October 1930, 40-117 of 15th January 1931.)

Consignments of salt removed from the Belapur Salt works to Panwel and villages beyond Panwel and tested at the Belapur Naka, need not be tested a second time at the Panwel Naka.

(Collr., S. R.'s No. 40-59 of 15th August 1930.)

Appendix (B).

KHARAGHODA RULES.

In exereise of the powers conferred on him by sections 30, 31 and 32 of the Bombay Salt Act (II of 1890), and Rules 12 (*2*) (*b*), and 29 of the Bombay Salt Rules, 1918, the Collector of Salt Revenue hereby orders the substitution of the following rules for the Kharaghoda Rules published under the Collector of Salt Revenue's Notification No. 40-10, dated the 15th July 1924, printed at pages 1678 to 1683 of the Bombay Government Gazette, Part I, of 1924.

In these rules " Collector " means the Collector of Salt Revenue, Bombay; " Manager " means the Manager, Main Salt Stores, Kharaghoda (District Ahmedabad); " Chief Account Officer " means the Chief Account Officer of Customs, Salt and Opium, Bombay; and " Accountant General " means the Accountant General, Bombay.

OFFICERS AUTHORISED TO RECEIVE PAYMENTS.

1. The following officers are authorised to receive payments:—

A. Salt Treasuries, Bombay Presidency—

(1) Manager.

(2) Chief Account Officer.

(3) Sarkarkun, Broach.

B. Other Treasuries—

(1) Officers-in-charge of treasuries and sub-treasuries in the United Provinces of Agra and Oudh, Central Provinces, Central India and Rajputana.

(2) The Treasury Officer, Ahmedabad.

C. Indian Midland Railway Stations—

(1) Station Masters of certain Railway stations on the Indian Midland Railway as shown in the attached schedule.

FORMS OF INDENT AND RECEIPT.

2. If payment is made at one of the Salt Treasuries authorised under Rule 1-A, the applicant should fill up an indent in Form A, which will be supplied to him gratis and need not be stamped. Except in the case of removals by road (Rahadari) the indent must be presented in duplicate. The officer receiving payment will sign the form and, unless the payment is made at the Main Salt Stores, will forward the original indent to the Manager for compliance. The duplicate, if any, will be returned to the applicant as a receipt for the amount paid.

3. If the payment is made at one of the treasuries authorised under Rule 1-B, the applicant should fill up an indent in Form B, and present it to the Treasury Officer or Sub-Treasury Officer. The form will be supplied gratis at the Treasuries. The Treasury Officer shall give to the trader any help that may be required in preparing the indent, and, if necessary, cause the entries to be written for him by one of his clerks, but no fee or other gratification whatsoever shall be demanded or accepted, either directly or indirectly for this service.

4. If the indent is in order, the Treasury Officer will require the trader to pay into the treasury the amount entered therein and will give him a receipt in Form C. He will then send the indent to the Manager for compliance.

5. The Station Masters authorised to receive payments under Rule 1-C will fill up an indent in Form D for an applicant and grant him a printed receipt in Form E. The indent and receipt, together with a printed envelope addressed to the Manager, will be handed to the applicant, who will attach the receipt to the indent, and send them in the envelope by registered post. A duplicate of the receipt will be sent by the Station Master to the Chief Auditor of the Railway who will countersign and transmit it to the Manager.

GENERAL PROVISIONS REGARDING INDENTS.

6. Indents must be for multiples of three maunds.

7. Indents for supply by rail must be in units of wagon loads. One running wagon carries 450 maunds in the case of stations on the broad gauge and 270 maunds in the case of stations on the metre or narrow gauge.

8. Not more than 5 wagon loads shall be indented for on a single indent form in the case of removals to the station on the broad gauge and not more than eight wagon loads in the case of removals by metre or narrow gauge. In no case will salt exceeding 6,750 maunds be issued from the Stores to any indentor on any one day and the provisions of condition 7 will be applied for good and sufficient reasons at the discretion of the Collector of Salt Revenue, Bombay.

9. The destination of all wagon loads indented for on a single indent shall be for one station only.

10. The Collector of Salt Revenue reserves complete discretion to reduce or refuse an indent. The receipt of money at a treasury will not constitute a contract to supply salt.

SEWING AND BAGGING CHARGES.

11. The rates of sewing and bagging charges are fixed by the Collector from time to time.

NOTE.—The present rates are:—

	Per maund.
	As. P.
Sewing	0 3
Bagging	1 10

12. Sewing charges are compulsory except in the case of payments made at the Main Salt Stores and the Ahmedabad Treasury, where the payment of sewing charges is optional, provided that the merchants supply their own bags and make their own arrangements for filling, weighing and sewing them.

13. All indents for wagon loads shall be subject to the following conditions in respect of supply of bags:—

(*a*) Indentors may provide their own bags or if they so desire, the bags will be supplied on payment of the bagging charges (Rule 11). The bags, if provided privately, must be of uniform size to hold three Indian maunds of salt. They must be legibly and accurately marked and consigned, freight paid to Messrs. Nowroji Pestonji and Co., Kharaghoda, and must be sufficiently strong. The Railway Receipt for the bags should be sent to Messrs. N. P. and Co., Kharaghoda, with full instructions showing the name of the treasury to which the indent belongs and the number and date of the indent for which the bags are intended.

(*b*) The Salt Department will not be responsible for any delay in the issue of salt caused through merchants not supplying full instructions to Messrs. N. P. and Co., as regards the disposal of their bags, as mentioned aforesaid.

(*c*) Surplus bags for which no indents have been presented at any Treasury, should not be forwarded to Kharaghoda. If received, delivery will not be taken.

If delivery of bags is taken but no indent is received for salt intended for those bags within two months from the date of taking delivery of the bags, the bags will be treated as surplus bags and will be returned to the merchant, freight to pay, and a charge at the rate of one anna per each 100 bags or less per month or part thereof will be levied as godown and guarding charges from the date of taking delivery of the bags.

(*d*) If no bags for the conveyance of the salt have been received from or on behalf of the indentor, the Manager, Main Salt Stores, shall, on the approach of the date on which it is expected that the indent will be cleared, send him notice by registered post calling upon him to supply the bags required; and if the indentor's bags in the railway receipt covering them fail, within 21 days from the date of despatch of such notice, to reach Messrs. N. P. and Co., at Kharaghoda, the Manager will satisfy the indent by purchasing the bags from Messrs. N. P. and Co., on account of indentor and the Railway Receipt for the salt shall then be sent to the indentor, value-payable for the price of the bags *plus* postage and value-payable fees, provided that in the case of indentors residing temporarily or permanently at Kharaghoda itself (whether indenting on their own behalf or as authorised agents or non-resident Merchants) seven days' notice by Departmental messenger shall be sufficient for the purpose of this condition.

(*e*) When bags have been received on behalf of an indentor, but without instructions to Messrs. N. P. and Co., regarding their disposal, Messrs. N. P. and Co., shall inform the Manager in writing, who shall call on the indentor, by notice sent by registered post (or in the case of a "Gumasta" residing temporarily or permanently at Kharaghoda by departmental messenger) to specify the bags to be used for indents standing on his name and if the indentor fail to send the necessary instructions within 21 days (or in the case of the aforesaid "Gumasta", within seven days) from the date of despatch of notice, the consignments may be bagged in any bags received from him or on his behalf, but without instructions regarding their disposal.

(*f*) Shortage in the number of bags supplied as well as bags rejected as unserviceable shall be made good by Messrs.

N. P. and Co., from their stock of bags in such number as may be necessary and the consignment shall be sent value-payable for the price of Messrs. N. P. and Co.'s bags used *plus* postage and value-payable fees.

(*g*) Indentors who do not requisition the return of their rejected bags within two months after despatch of the consignment for which they were intended shall have no claim on the same, and those bags are liable to be destroyed, under the orders of the Collector of Salt Revenue without payment of any compensation.

14. The quality of all salt produced at the Pritchard Salt Works is duly tested before it is stored. Selections of salt will not be allowed, and the Manager shall decide what salt shall be issued. Should a trader or his Agent disapprove of any salt about to be issued to him, he shall bring the fact to the notice of the Manager before the salt is weighed and filled into the bags. For this purpose a trader or his Agent will be at liberty to inspect the quality of salt before weighment. The responsibility of the Salt Department as regards quality shall cease as soon as the salt is once bagged.

15. When the Collector has passed an order refusing to accept an indent in whole or in part any bags which may have been received from the indentor in connection with the indent and which cannot be utilised therefor shall be returned to him freight to pay provided that if he has any other indents for which bags are required they may be retained for utilisation for such indents.

Payment of additional charges.

16. Any amount that may become due under Rule 12 (*l*), proviso (*a*), of the Bombay Salt Rules, 1918, on account of increase of duty or other charges shall be paid at the Treasury or Railway Station where the amount shown in the indent was originally paid or at the Main Salt Stores. The payer shall thereupon be given a fresh receipt for the extra charges in the usual form, bearing the serial number of the original indent. The Manager shall then be advised of the payment under the procedure applying to original indents.

Clearance of indents.

17. The clearance of indents shall be subject to such orders as the Collector may pass from time to time in regard to priority of issue.

Permits and Weigh-notes.

18. On the day of issue of the salt the Manager shall sign the permit in Form F. Permits for removals by road (Rahadari) show the period for which they will be in force.

19. Two or more permits should not be granted to the same person on the same day and for the same quantity of salt. If two or more permits are given on the same day, the quantity of salt must differ

in each permit. This rule does not apply to advances made to the Government Salt Agents.

20. The Manager will at the same time issue weigh-notes in Form G. to the weighing clerks appointed to make delivery.

21. Duplicates of lost permits may be issued on an application bearing a Court Fee stamp of one rupee and on payment of copying fee.

DESPATCH OF SALT.

22. The Manager will despatch the salt, freight unpaid, to the consignee shown in the indent and will send him the Railway Receipt by registered post, to the address stated in the indent. The despatch of the railway receipt shall be a sufficient release to Government for the quantity of salt consigned.

23. Salt can be issued at Kharaghoda on Sundays and public holidays if the trader intimate on the indent form that he is willing to pay the extra work fees prescribed by Government and empty wagons be available. In such cases the consignment will be sent additional value-payable for the amount of extra work fees to be recovered. For issues on Sundays and holidays priority will be allowed among such traders only as have agreed to pay the fees.

SCHEDULE.

List of Stations on the Indian Midland Railway authorised to receive money on behalf of the Bombay Salt Department.

Jhansi-Agra Section—
Dholpur.
Morar Road.
Datia.

Bijoli-Sukhi-Siwania-Section—
Babina.
Talbhat.
Bina.
Bamora.
Salamatpur.
Basoda.
Bhilsa.

Bhopal-Itarsi Section—
Dip.
Kirania.
Bhopal.

Cawnpore-Jhansi Section—
Malasa.
Pakhrayan.
Ait.
Punch.
Chirgaon.

Jhansi-Manikpur Section—
Attara.
Bela Tal.
Harpalpur.

Saugor Branch—
Jeruwa Khera.

Bhopal-Ujjain Section—
Shujaulpur.
Bercha.

Bina-Guna Section—
Pashar.
Guna.

Guna-Baran Section—
Rothial.
Chabra.
Salpura.
Atru.
Baran.

Gwalior Light Railway—
Sipri.
Salsia.

(Collr.'s No. 105-28 of 12th June 1931.)

Appendix (C).

The following rules are laid down in connection with the payment of duty on refined salt manufactured by the Pioneer Magnesia Works, at Kharaghoda :—

1. The General Manager of the Pioneer Magnesia Works will forward to the Chief Account Officer of Customs, Salt and Opium, Bombay, cheques for the amount of duty on refined salt duly endorsed in favour of the Chief Account Officer for encashment in the Imperial Bank of India, Bombay.

2. The amount of the cheque will on acceptance by the Bank be credited in the Chief Account Office to the head of " Excise duty on refined Salt " under III—Salt and a Delivery Order issued for the quantity of refined salt in triplicate. The original will be despatched to the General Manager, Pioneer Magnesia Works, the duplicate to the Manager, Main Salt Stores, Kharaghoda, and the counterfoil retained in the Chief Account Office.

3. The General Manager, Pioneer Magnesia Works, will produce the original part of the Delivery Order forwarded to him by the Chief Account Officer before the Manager, Main Salt Stores, Kharaghoda, along with an application in writing for the quantity of refined salt he wishes to remove.

4. The Manager, Main Salt Stores, Kharaghoda, will compare the original with the duplicate copy received by him from the Chief Account Officer and will see that the quantity of refined salt offered for removal is covered by the amount of duty paid by the General Manager at the sanctioned rate. He will then note on the reverse of both the copies of the Delivery Order (1) the date, (2) the quantity of refined salt removed on each occasion, (3) the amount of duty thereon and (4) the balance available.

5. The Manager, Main Salt Stores, Kharaghoda, will after the quantity covered by the Delivery Order has been fully delivered to the General Manager, Pioneer Magnesia Works, forward one copy of the Delivery Order for record in the Chief Account Office, retaining the other with him.

(Commr.'s No. 416 of 3rd September 1919.)

6. Refined salt can also be removed from Kharaghoda on payment of duty in cash at the office of the Manager, Main Stores Kharaghoda.

Appendix (D).

INSTRUCTIONS FOR THE GUIDANCE OF TREASURY OFFICERS AUTHORISED TO RECEIVE PAYMENT FOR THE REMOVAL OF BARAGRA SALT FROM THE PRITCHARD SALT WORKS AT KHARAGHODA.

In these rules " Chief Account Officer " means the Chief Account Officer of Customs, Salt and Opium, Bombay, " Manager "

means the Manager, Main Salt Stores, Kharaghoda (District Ahmedabad).

1. The Treasury Officers must be careful to have in stock a sufficient supply of forms of indent (to be obtained from the Chief Account Officer) which they should issue freely to the Public on application. The authorised dealers in Kharaghoda salt in Gujarat making such payments at the Ahmedabad Treasury may make them by Cheques on the Ahmedabad Branch of the Bank of Bombay in favour of the Manager.

2. The duty, cost price, etc., should be received from the merchants in accordance with Rule 12 of the Bombay Salt Rules, published under Government Notification No. 4501, dated 17th April 1918. All Treasury Officers are requested to explain the provisions of the rule clearly to the merchants.

3. If the charges are paid into a Sub-Treasury, the amount of each indent should be entered in a separate register (Form I), and the total amount received during the day should be credited to the account under the head " Bombay Salt Department " (*vide* article 425-A of the Civil Account Code, Volume I). The Sub-Treasury Officer should submit to the Huzur Treasury Officer with his daily account, all the indents received during the day and an extract from the Sub-Register.

4. On receipt of the daily account, indents and extracts from the Sub-Treasuries the Huzur Treasury Officer should carefully examine them and, if correct, enter them in the sub-register of indents and payments received into the Huzur Treasury, and at the end of the day should forward to the Manager all the indents received at the Huzur and Sub-Treasuries, with an extract from the sub-register. The monthly statement in Form 59 referred to in article 408 of the Civil Account Code, Volume II, should be forwarded to the Chief Account Officer.

5. The Manager should carefully examine each indent received from the Treasury Officer and satisfy himself that the amount entered therein is correct. If he finds that the amount paid into the Treasury is less than what is due at the rates in force on the date on which salt is actually delivered to the trader, he should at once communicate by post the fact to the trader with a view to the recovery of the short payment before the indent is complied with. In this communication the Manager should give all particulars necessary to identify the indent.

6. If the Chief Account Officer, on examination of the accounts, finds that any excess payment has been recovered from any trader at any Treasury, he should report the fact to the Accountant General, Bombay, giving particulars as to (*a*) the name and residence of the trader, (*b*) the name of the Treasury at which the payment was made, (*c*) the number and date of the indent, and (*d*) the amount of excess recovery, in order that the Accountant General may arrange for the refund of the amount through the Treasury Officer concerned.

7. The Accountant General has agreed to furnish the Chief Account Officer with a consolidated statement prepared from the monthly schedules received from the Treasury Officer, Ahmedabad, and from other Accountants General showing all the amounts brought to credit on his books on account of Kharaghoda salt.

8. The Bagging and Sewing Contractors should prepare a separate monthly bill of their charges for sewing and bagging and submit it to the Manager, who should examine it with his registers, and if found correct, submit it to the Chief Account Officer for sanction and payment.

9. If the trader has supplied his own bags, and the Manager finds that they are insufficient to hold the quantity of salt indented for, or that all or any of them are not strong enough, he should at once communicate the fact in writing to the trader at the address in the indent with an intimation that the issue will be delayed pending receipt of the bags.

10. All indents received from Treasury Officers under these rules should be entered in a separate register in the appended Form II.

11. The Manager should forward to the Chief Account Officer every month a consolidated account of the indents received from each Treasury showing in detail the amount of duty, cost price and Bagging and Sewing charges paid at each of the Treasuries during the month.

12. The Chief Account Officer should carefully compare the monthly statement received from the Manager with the monthly statements received from the Treasury Officers under Rule 4, and with the consolidated statement received from the Accountant General in accordance with Rule 7 and should institute immediate inquiries regarding any error or discrepancy.

(Commr.'s No. 416 of 3rd September 1919.)

Appendix (E).

SEA SALT RULES.

In exercise of the powers conferred on him by sections 30 and 31 of the Bombay Salt Act, II of 1890, the Commissioner of Customs, Salt and Excise, Bombay, is pleased to make the following rules to regulate the removal of salt from the Government Salt Works at Dharásna in the Bulsár Táluka of the Surat District, and from the Private Salt Works, including Government Salt Works leased to private persons, in the District of Thána, Kolába, Ratnágiri and Kánara and in the Town and Island of Bombay:—

1. The officers authorised to receive the duty and other charges payable under section 29 of the Bombay Salt Act, 1890, are—

(*a*) if the salt is to be removed from the Dharásna Salt Works the Sarkarkuns at Bulsár, Surat or Broach;

(*b*) if the salt is to be removed private salt works in the Salt Tálukas of Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Shewa, Uran, Karanja, or Pen—

(*i*) for export by sea or for inland transport by rail the Chief Account Officer of Customs, Salt and Opium, Bombay, with the exception of ground rent which will be recovered by the officer granting the permit; or the Sarkarkun, Pen, in case of removals from the Pen Salt Works;

(*ii*) for local consumption or for inland transport by road the Sarkarkun of the Salt Táluka concerned; and the Bandar Kárkun, Panvel, in case of salt removed from Panvel Saza, and the Sazedars Goregaon and Malavni in case of salt removed from Goregaon and Malavni Sazas.

(*c*) If salt is to be removed from the salt works at Maroli, the Sarkarkun, Maroli or Surat; and in the case of salt to be removed from the Shiroda Salt Works, the Sarkarkun, Vengurla, or the Head Karkun, Shiroda; and in the case of salt to be removed from the Sanikatta Salt Works the Sarkarkun, Sanikatta.

2. Any amount that may become due under rule 12 (*1*) proviso (*a*) of the Bombay Salt Rules, 1918, on account of increase of duty or other charges shall be paid either to the officer to whom payment was made in the first instance or to the Sarkarkun or other officer granting the permit. The officer receiving payment of differential duty or other charges shall thereupon issue an amended delivery order or a supplementary permit in the manner prescribed for original payments.

3. If the officer to whom the payment is made is not the officer-in-charge of the Salt Works from which the salt is to be removed he shall prepare a Delivery Order in the appended form in triplicate (Form No. 27 in Vol. III) and shall hand over the copy to the applicant as a receipt, forward another copy to the officer-in-charge of the Salt Works, and retain the third copy.

4. The person intending to remove the salt must present a written application (in Form No. 21 in Vol. III) to the Sarkarkun or other officer-in-charge of the Salt Works and, if he has paid the duty and other charges to any other officer authorized to receive them, he must attach to his application the Delivery Order (rule 3).

5. After satisfying himself that the duty and other charges have been paid, the officer empowered to grant permits shall at once grant a permit for the removal of salt (Form No. 19 in Vol. III).

(Commr.'s No. 416 of 3rd September 1919.)

Appendix (F).

In exercise of the powers conferred by section 58 of the Bombay Salt Act, 1890 (Bom. II of 1890), and in supersession of the rules

published in Government Notification in the Revenue Department, No. 7890, dated the 26th October 1893, the Governor in Council is pleased to make the following rules:—

PRELIMINARY.

1. These rules may be cited as the Bombay Salt Rules, 1918.

DEPOSIT AND STORAGE OF SALT AT SALT-WORKS.

2. No person shall allow any salt which is under his control to lie unheaped for more than 10 days or for a period longer than that allowed under any general or special order communicated to him as made by the Collector of Salt Revenue in this behalf.

3. Except before first storage in heaps at a salt-work or after removal to a distance of at least one mile beyond a preventive station, no person shall sift or spread out any salt to dry except with the special sanction of the Collector.

4. Before first storage no person shall sift salt or spread it out to dry except in places appointed by the Sarkarkun for that purpose.

5. The licensee shall be bound to store the salt produced in or during each manufacturing season separately from the salt produced in or during every other manufacturing season, unless specially permitted by the Sarkarkun to do otherwise.

6. No person shall construct or cause or allow to be constructed any storage platform or salt heap in any shape or of any size or in any situation other than such as may be in accordance with the general or special orders of the Collector of Salt Revenue for the time being in force and applicable in that behalf.

7. When a heap of salt has been broken open to satisfy a permit the licensee shall not, except with the written permission of the Sarkarkun, allow any other heap in the same salt work to be resorted to for the same permit until the heap first opened has been disposed of and cleared away.

8. No person shall open or cause or allow to be opened any salt heap which he has been directed by the Sarkarkun not to open. The licensee shall close in such manner as the Sarkarkun may direct any salt heap which has been opened.

9. No person shall add to or remove from, or cause or allow additions or removals to be made to, or from, any salt in a heap that has been partly made and not completed, if loss by smuggling, rain, flood, or any exceptional accident has occurred thereto, or if the Sazedar, on the ground of such loss having occurred, prohibits such addition or removal unless and until such heap has been inspected by the Sarkarkun or some officer deputed by him.

10. No person shall at any time add any salt to, or cause or allow any salt to be added to, a heap after it has been once made and completed.

DEPOSIT OF SALT.

11. No person shall deposit or cause or allow to be deposited at any salt-work in the Kánara District any salt within 200 yards of any kothár or building used or intended to be used for the storage of salt on which excise duty has not been paid excepting on ground allotted for the purpose by the Sarkarkun; and any person depositing salt on any such ground shall be bound to at once remove it if so ordered by the Sarkarkun.

REMOVAL OF SALT.

12. (*1*) The duty and other charges which are, by section 29 of the Bombay Salt Act, 1890, required to be paid before a permit is granted for the removal of salt, are payable at the rates in force at the time when the duty and charges are paid to an officer authorized to receive them under section 30 of the said Act:

provided that—

(*a*) if the rate of duty or other charge is increased after such payment and before the salt is removed from the salt stores, the salt shall not be removed until the additional duty or charge has been paid and a renewed permit been obtained;

(*b*) if the rate of duty or other charge is reduced, any excess paid will be refunded.

(*2*) The charges other than duty payable to Government under section 29 of the Bombay Salt Act, 1890, include—

(*a*) at the Pritchard and Dharasna Salt Works, cost price at the rate fixed by the Governor of Bombay in Council under section 8 of the Indian Salt Act, 1882;

(*b*) at the Pritchard Salt Works, sewing and bagging charges at the rate fixed by the Commissioner of Customs, Salt and Excise, Bombay; and

(*c*) at the Dharasna Salt Works and all private Salt Works except those at Sanikatta, ground rent or maundage at the rate sanctioned by Government.

13. Except as is hereinafter in this rule otherwise provided, no one shall remove salt from a salt-work otherwise than in bags legibly marked with consecutive numbers and with the initials or other distinguishing mark of the person on whose account the salt is removed: Provided that this rule shall not apply to removals of salt from Government salt-works at Khárághoda to the stores or from the works at Sanikatta to the kothárs, or to salt removed under the special orders of the Collector or by Wanjaris.

14. Every Salt Revenue Officer shall, in issuing salt, give priority to all applications or indents made by or on behalf of Government or by any local authority as defined in the Local Authorities Loans Act, 1914, or by any Government Salt Agents.

CONSERVANCY OF SALT-WORKS.

15. No person shall commit a nuisance within the limits of any salt-work.

ENTERING AND LEAVING WORKS.

16. The Assistant Collectors of Ranges shall prescribe the routes by which persons may enter or leave the salt-works and no person shall use a route not so authorized or remain in the works between sunset and sunrise without the permission of an officer of the Salt Department not below the rank of Sarkarkun.

NOTE.—Unless and until the concession is abused, fishing in all the sea salt-works may be permitted between 7 P.M. and 5 A.M.

Government contractors of salt-works are not to be permitted to erect huts within salt-works for the fishermen fishing in those works, to live in.

(Collr., S. R.'s Nos. 4959 of 30th August 1899 and 2119 of 9th October 1893.)

PROHIBITION OF ENTRY.

17. A person who has been proved to have been guilty of a breach of the provisions of the Bombay Salt Act, 1890, or of any rule thereunder may be prohibited from entering or working in or at a salt-work or a preventive station by an order in writing issued by an officer of the Salt Department not inferior in rank to an Assistant Collector.

CONSTRUCTION OF RESIDENCES.

18. No place of residence, whether temporary or permanent, shall be constructed within the limits of a salt-work for housing manufacturers of salt or work people except with the permission of the Collector of Salt Revenue.

NOTES.—(*i*) No residential buildings should be allowed to be constructed within the limits of the salt-works without the sanction of the Collector.

(Collr.'s No. 4190 of 27th September 1888.)

(*ii*) Permission to erect temporary huts within the limits of salt works may be given by the Assistant Collector of Salt Revenue, the Collector's sanction being only asked for if a "Pucca" hut is to be constructed.

(Collr., S. R.'s No. 45-16 of 12th March 1925.)

WAREHOUSING OF SALT FOR SALE.

19. Licenses, granted by the Collector under section 37 of the Act for the storage or possession of salt for sale within any of the limits mentioned in section 36 of the Act, shall be either for the wholesale or for the retail sale of salt and shall be in the form (Form No. 23 in Vol. III) and contain the conditions specified in the said form. The said conditions shall be deemed to be and shall have the same force as rules framed by the Governor in Council under section 37 (*1*) of the Act.

20. Every license shall be taken out not later than the 1st of January in each year and shall be in force until the 31st December next following and no longer.

21. The Collector may cancel or refuse to renew a license without assigning any reasons therefor.

22. If a licensee desires to open, for purposes of sale, more than one shop or warehouse, he must obtain a separate license for each such shop or warehouse.

23. Every such license shall be liable to suspension or revocation, at any time, on breach, by the licensee or any of his servants, of any of the conditions thereof or of any provisions of the Act.

Disposal and destruction of things seized.

24. Confiscated salt-earth shall be destroyed.

25. At any time after the seizure of goods under the Act, it shall be lawful for an officer not lower in rank than a Sarkarkun to direct that any such goods which appear to him to be subject to natural and speedy decay, shall be sold by public auction at once or, if unsaleable, that they shall be destroyed.

26. Any officer of a class not lower in rank than Sarkarkun or Inspector may give the directions specified in section 52 (*3*) (*b*) in any case in which such directions may be given under the provisions thereof.

27. The surplus proceeds of all sales under rules 25 and 26 shall, unless the owner of the property sold establishes his claim to them within three months of the sale, be forfeited to His Majesty.

Attendance of licensee and others.

28. The licensee of a salt-work under the immediate management and control of Government or the lessee on his behalf who has agreed to manufacture, excavate or collect salt at any such salt-work shall be bound to present himself in person or by a duly authorized agent before the Sarkarkun or a higher Salt Revenue Officer whenever called upon to do so by a written notice to that effect within a week from the date of receipt of the said notice.

Fees.

29. Amendments of documents relating to removal of salt shall be made on payment of a fee of Re. 1 in respect of each document. Duplicate copies of salt documents shall be granted on payment of such fees as may be chargeable under the rules in force under section 213 of the Bombay Land Revenue Code, 1879.

Notes.—(*i*) An amendment fee of Re. 1 should be charged for amendment in a salt permit according to the application. If a second application is put in for a fresh amendment a further fee should be charged and so on.

Amendments in applications for the removal of salt should be made free of charge.

(D. C., C. D.'s No. 118 of 16th May 1918.)

(*ii*) A fee of one rupee should be charged for an amendment in the permit only. Fees should be waived:—

(1) When the period allowed for the removal of a consignment from a salt-work to a Preventive Station is to be amended as a result of (*a*) the detention of a consignment on account of stress of weather and (*b*) inability of the Department to issue salt, and

(2) When an obvious clerical error is to be amended.

(Commr.'s No. 281 of 4th March 1919.)

(*iii*) Amendments of date in permits may be made free of charge if the boat is detained in the salt-works on account of low tide.

(D. C., C. D.'s No. 21-62 of 14th May 1920.)

(*iv*) Substituting one salt-work for another or one licensee for another mentioned in the permit will be allowed if the licensee originally entered in the permit and the one to be newly entered give their consent in writing below the trader's application in the presence of the Sarkarkun. Other amendments in permit will be made on the application of the permit-holder. Cancellation of permits also requires to be applied and paid for under Rule 29.

(*v*) The period specified in permits for the removal of salt to their destinations should be amended free of charge if the consignment is detained *en route* due to bad weather.

(Collr., S. R.'s No. 40-74 of 25th January 1925.)

(*vi*) Amendments in salt permits should be made only on an application from the trader and not on an application from a tindal, unless the latter holds a power of attorney.

(Collr., S. R.'s No. 6-11 of 11th February 1929.)

PENALTIES.

30. Whoever commits a breach of any of the rules 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 16, 17, 18 and 28 or of any condition of a license granted in accordance with rule 19 shall be punished with fine which may extend to rupees fifty, and in default of payment of fine, with simple imprisonment for a term which may extend to one month.

31. Whoever commits a breach of rule 15 shall be punished with fine which may extend to rupees twenty, and in default of payment of the fine, with simple imprisonment for a term which may extend to ten days.

(Govt. Notification R. D. No. 4501 of 17th April 1918 as amended by Govt. Notifications No. 10086 of 1st October 1919, No. 1773 of 14th June 1920 and No. 2454 of 18th August 1920.)

Appendix (G).

I.

In supersession of his notification No. Exc.-300, dated 16th March 1920, Revenue Department, the Commissioner in Sind is pleased to make the following rules under sections 30 and 31 of

the Bombay Salt Act, II of 1890, for the payment of duty and other charges on salt removed from Salt Works and Depots in Sind.

CASH SYSTEM.

1. An applicant for permission to remove salt from a salt work or depot shall pay the duty and other charges payable on the quantity to be removed into the Imperial Bank of India at Karachi, Hyderabad or Sukkur; and elsewhere in Sind, at the nearest Government Treasury or Sub-Treasury; at the same time presenting an application in Form A appended (No. 28 in Vol. III) and a chalan in duplicate in Form B. (No. 29 in Vol. III). In the case of payments into the Imperial Bank of India at Karachi, Hyderabad or Sukkur, the chalan shall first be presented to the local Treasury Officer for countersignature. Forms of application and chalan will be supplied free of charge by Treasury and Sub-Treasury Officers.

2. The Agent of the Imperial Bank of India/The Treasury or Sub-Treasury Officer will return the application to the applicant duly receipted on the reverse; will retain one portion of the chalan and will send the other portion, duly receipted to the officer-in-charge of the salt-work or depot mentioned in the application.

3. Applications should be for not less than 4 Bengal maunds. Fractional parts of a maund will not be issued, and salt must be bagged before removal.

FOR SARAN AND DARWARI SALT WORKS AND DILYAR SALT DEPOT.

4. The applicant will present the receipted application to the officer-in-charge of the salt works or depot, who will compare it with the chalan received from the Treasury or Sub-Treasury direct, and if he finds it in order, will allow the applicant to remove the quantity of salt covered by the chalan under a permit in Form C appended. (No. 30 in Vol. III).

FOR MAURYPUR SALT WORKS ONLY.

5. Applicant may provide their own bags; but if they so desire bags will be supplied by the Government Salt Transport Contractors on payment of bagging charges at the rates mentioned in rule 7 below. The bags, if provided by the applicant, must be of uniform size to contain two Indian maunds of salt, and must be legibly marked with the name or distinguishing mark of the applicant. Bags should be in serviceable condition or they will be rejected by the Officer-in-charge, Maurypur Salt Works.

6. Superfine salt will be issued for the present only to agents appointed for its sale by the Commissioner in Sind and in such quantities as the Commissioner shall from time to time direct.

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7. The prices of Maurypur salt delivered at Karachi or on rail at Karachi Bundar station are at present as under:—

	In bags supplied by the applicant.		In bags supplied by the Government Salt Transport Contractors.	
	Ordinary Salt per maund.	Superfine Salt per maund.	Ordinary Salt per maund.	Superfine Salt per maund.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Duty	1 4 0	1 4 0	1 4 0	1 4 0
Cost price	0 5 8	0 5 11	0 5 8	0 5 11
Bagging	...	...	0 4 0	0 4 0
Total .	1 9 8	1 9 11	1 13 8	1 13 11

8. The duty cost price and other charges are to be levied on the quantity specified in the application at the rates in force on the date on which payment is made by the trader at the Imperial Bank of India/Government Treasury or Sub-Treasury; but if prior to the delivery or despatch of the salt to the consignee any alteration in the rates of duty or price or other charges shall come into force, the duty price or other charges in respect of such salt shall become payable at the rates so altered.

9. Applications for salt (Form No. 32 in Vol. III) to be removed from Maurypur Salt Works will be sent or presented to the Government Salt Transport Contractors at their Salt Depot which will be open for business between the hours of 10 A.M. and 5 P.M. daily except on Sundays and holidays. Karachi applicants will present their bags if any, at the Salt Depot together with their applications. Mofussil applicants will consign their bags, if any, freight prepaid to the Salt Transport Contractors at the Karachi City station, and will attach the Railway receipt for the bags to their applications. Demurrage on empty bags resulting from the late receipt of Railway receipts will be payable by the applicant.

10. The Government Salt Transport Contractors will maintain a register of applications received and of salt delivered or despatched by them in Form D appended (No. 31 in Vol. III). In this register they will enter each applications as soon as it is received and will forward such applications together with the bags, if any, received with them to the Officer-in-charge, Maurypur Salt Works, not later than the day following that upon which they were received.

11. The Officer-in-charge, Maurypur Salt Works, will compare each application with the chalan (Form No. 33 in Vol. III)

received direct from the Imperial Bank of India or the Treasury or Sub-Treasury Officer as the case may be, and if he finds it in order, will have the quantity of salt covered by the chalan removed by the Government Salt Transport Contractors. For each consignment removed an invoice in Form C addressed to the consignee will be handed to the Salt Transport Contractors by the Officer-in-charge, Maurypur Salt Works.

12. The Government Salt Transport Contractors will deliver salt to Karachi applicants either at their salt Depot at Karachi or at the Karachi Bunder station at the option of the applicant, or will consign it ' consignee to pay ' from the Karachi Bunder station to mofussil applicants, not later than the day following that on which it was handed over to them by the Officer-in-charge. Maurypur Salt Works. If a Karachi applicant so desires his salt will be weighed in his presence or that of his agent, before delivery. Salt intended for mofussil applicants will be weighed before consignment. If any loss has occurred in transit between Maurypur and Karachi the Government Salt Transport Contractors will make good the deficit before delivery or despatch, as the case may be. The Railway receipt for each consignment despatched to mofussil applicants together with the invoice received from the Officer-in-charge, Maurypur Salt Works, will be sent by post by the Salt Transport Contractors to the consignee on the same day the consignment was despatched.

(Commr.'s No. 3065-X. of 8th February 1923.)

II. In supersession of the Commissioner's notifications Nos. 6273-X and 9854-E, dated the 6th October 1925, and 4th May 1927, respectively, the Commissioner in Sind is pleased to make the following rules under sections 30 and 31 of the Bombay Salt Act, II of 1890, for the payment of duty on salt removed from the Private Salt Works, Maurypur:—

1. Persons wishing to remove salt from the Private Salt Works, Maurypur, shall pay the duty on the quantity to be removed into the Imperial Bank of India at Karachi at the same time presenting an application (Form No. 32 in Vol. III) and a challan, in duplicate (Form No. 33 in Vol. III). The challan shall first be presented to the local Treasury Officer for countersignature.

2. The Agent of the Imperial Bank of India will return the application to the applicant duly receipted on the reverse will retain one portion of the challan and will send the other portion duly receipted to the Assistant Inspector in charge of the Works.

3. Applications should be for not less than 4 Indian maunds. Fractional parts of a maund will not be issued and salt must be bagged before removal. The bags must be of uniform size to contain 2 Indian maunds of salt and must be legibly marked with the name or distinguishing mark of the applicant. Bags should be in serviceable condition or they will be rejected by the Assistant Inspector in charge of the Works.

4. The duty is to be levied on the quantity specified in the application at the rates in force on the date payment is made by the applicant at the Imperial Bank of India; but if prior to the delivery of the salt to the applicant any alteration in the rate of duty shall come into force the duty on such salt shall become payable at the rate so altered.

5. The Assistant Inspector in charge of the Works will compare each application with the challan received direct from the Imperial Bank and if he finds it in order will permit the removal of the quantity of salt covered by the challan.

(Commr.'s No. 13920-E. of 7th December 1927.)

Appendix (H).

I. In exercise of the powers conferred by sections 14, 52, 58 and 59 of the Bombay Salt Act, 1890 (Bom. II of 1890), and in supersession of Government Notification in the Revenue Department No. 4678, dated 23rd June 1897, as subsequently amended, the Governor in Council is pleased to make the following rules for the Province of Sind:—

PRELIMINARY.

1. These rules may be cited as the Sind Salt Rules, 1919.

EXCAVATION, COLLECTION OR REMOVAL OF SALT-EARTH.

2. Except within one mile of the frontier, or within one mile of any Government Salt-Work, persons belonging to any of the following classes, namely—

(*a*) Agriculturists and cleaners or huskers of grain,
(*b*) Professional curers of hides,
(*c*) Professional dyers,
(*d*) Professional potters, and
(*e*) Professional washermen,

may without a license from the Collector excavate, collect or remove salt-earth, in the case of class (*a*) in any quantity, and in the cases of classes (*b*), (*c*), (*d*) and (*e*) in any quantity not exceeding in the aggregate in any one day 5 Bengal seers per household; but no salt-earth so removed shall be put to any use other than—

(*i*) the manuring of fields, (*ii*) the construction of threshing grounds,	by agriculturists and cleaners or huskers of grain;
(*iii*) the curing of hides, (*iv*) dyeing, (*v*) the manufacture of pottery, and (*vi*) washing and bleaching of clothes,	by professional curers of hides, dyers, potters and washermen as the case may be.

CONTROL OF SALT WORKS.

3. (*a*) No person other than a member of the Government supervising or guarding establishment appointed to, or stationed at, the particular salt work, or a person holding a license for manufacture of salt or a contract for the storage or transport of salt or a person employed by the holder of such license or contract in connection with the manufacture, storage or transport of salt or a person desiring to remove salt under the rules prescribed for the removal thereof shall enter or remain within any work except with the permission of the Officer-in-charge of the work.

(*b*) No person other than a member of the Government supervising and guarding establishment appointed to or stationed at the particular salt work shall enter or remain within any salt work, between sunset and sunrise except with the permission of the Officer-in-charge of the work; and

(*c*) No person may enter or leave any salt work at any time except by the route or routes prescribed by the Collector for the purpose.

4. No person shall commit a nuisance within the limits of the salt-work.

PROHIBITION OF ENTRY.

5. A person who has been proved to have been guilty of a breach of the provisions of the Bombay Salt Act 1890, or of any rule thereunder or who has been convicted of a cognizable offence under the Indian Penal Code may be prohibited from entering or working in or at a salt work by an order in writing issued by the Superintendent of Salt and Excise in Sind.

(G. R., R. D., No. 2003/24 of 9th May 1925.)

REMOVAL OF SALT.

6. The duty and other charges which are, by section 29 of the Bombay Salt Act, 1890, required to be paid before a permit is granted for the removal of salt, are payable at the rates in force at the time when the duty and charges are paid to an officer authorised to receive them under section 30 of the said Act: provided that—

(*a*) if the rate of duty or other charges is increased after such payment and before the salt is removed from the salt-works, the salt shall not be removed until the additional duty or charge has been paid and a renewed permit been obtained;

(*b*) if the rate of duty or other charge is reduced any excess paid will be refunded.

7. Every Salt-revenue-officer shall, in issuing salt, give priority to all applications or indents made by or on behalf of Government or by any local authority as defined in the Local Authorities Loans Act, 1914, or by any Government Salt Agents.

8. No salt, delivery of which has been given, shall be allowed to remain within the limits of any salt work, Government Warehouse or Store except on payment of an extra charge of one pie per maund per day or any part of a day by way of establishment expenses for guarding the same.

9. If salt, delivery of which has been given, is allowed to remain within the limits of a salt-work, Government Warehouse or Store between the hours of sunset and sunrise, it shall not be removed unless it is re-weighed. For such reweighment a fee of one rupee will ordinarily be charged, but if the day on which reweighment is made is a Sunday or a notified Government holiday a fee of rupees five shall be leviable. This fee is in addition to the charges leviable under rule 8.

10. The hours during which salt shall be issued for removal shall be the hours between sunrise and sunset and no salt shall be issued on Sundays and holidays except on payment of rupees 20 per trader.

NOTE.—Government have authorised the levy of fees for night work, *vide* G. R., R. D., No. 1891/28, dated the 7th February 1929.

11. Salt intended for consumption in the Province of Sind shall be conveyed direct to its destination by the route and within the period prescribed in the permit and shall during its journey be accompanied by the permit; and salt intended for export out of the Province of Sind shall be conveyed direct by the route and within the period prescribed in the permit to the port or Railway Station of despatch and shall be accompanied by the permit; and all salt not so removed shall be liable to confiscation.

DISPOSAL OF THINGS SEIZED.

12. (*a*) Confiscated salt-earth shall be destroyed.

(*b*) Goods seized under the Act which are liable to natural and speedy decay shall under the orders of an officer not lower in rank than an Inspector of the Salt and Excise Department or Head Munshi of the Revenue Department be forthwith sold by public auction, or, if unsaleable, be destroyed.

13. Any officer not lower in rank than the officers referred to in the last foregoing rule may give the directions specified in section 52 (*3*) (*b*) of the Act in any case in which such directions may be given under the provisions thereof.

14. The surplus proceeds of sales under rules 12 and 13 shall, unless the owner of the property sold establishes his claim to them within three months of the date of the sale, be forfeited to His Majesty.

FEES.

15. Amendments of documents relating to removal of salt shall be made on payment of a fee of rupee one in respect of each document and duplicate copies of salt documents shall be granted on

payment of such fees as may be chargeable under the rules in force under section 213 of the Bombay Land Revenue Code, 1879.

NOTE.—Amendments in permits will be made free only if such amendment be necessitated by Government establishment not being able to weigh salt. In other cases amendments in the permits will be made on payment of Re. 1 per each permit under rule 15 of the Salt rules 1919.

Cancellation of permits also requires to be applied and paid for under rule 15.

PENALTIES.

16. (*a*) Whoever commits a breach of any of the rules 2, 3 and 5 shall be punished with fine which may extend to Rs. 50 and in default of payment of fine with simple imprisonment for a term which may extend to one month.

(*b*) Whoever commits a breach of rule 4 shall be punished with fine which may extend to Rs. 20 and in default of payment of fine with simple imprisonment for a term which may extend to ten days.

(Govt. Notification R. D., No. 8467 of 20th August 1919 as amended by Notification No. 2903/24 of 9th May 1925.)

II.—CIRCULAR.

The Acting Commissioner in Sind has the honour to issue the following orders under section 5 (*1*) of the Bombay Salt Act for the guidance of the Collectors and Deputy Commissioners in Sind and the Collector of Salt Revenue in Sind.

2. For the purposes of this Circular, " Collector " means the Collector of Salt Revenue.

3. The powers of appointing, promoting and transferring Inspectors and Assistant Inspectors and passing final orders in all disciplinary and other personal questions including the grant of leave, relating to them, is retained by the Commissioner in Sind. All proposals on these subjects will be submitted by the Superintendent to the Commisioner in Sind. Leave upto 6 weeks may, however, be granted to an Inspector or an Assistant Inspector and the appointment of a *locum-tenes* made by the Superintendent copies of such orders being communicated to the Commissioner for compilation of gradation list.

Questions of appointments, promotions, transfers, leave, etc. of clerks will be decided by the Superintendent provided that all orders inflicting punishment (except fines amounting to Rs. 2 and less in each case) will be appealable to the Commissioner.

Questions of appointments, promotions, transfers, punishment, suspension, dismissal, etc., of petty officers and men, *i.e.*, Havildar, Naiks and peons will be decided by the Deputy Superintendents of Divisions provided that all orders inflicting punishment (except fines amounting to rupee one and less in each case) will be appealable to the Superintendent. Inter Divisional transfers of these men will be arranged by the Deputy Superintendents of the Divisions concerned in consultation.

4. Licenses under sections 11, 12 and 13 shall be granted by the Collector of Salt Revenue in Sind only.

5. For the purposes of Chapter IV the term " Collector " shall mean the Collector of Salt Revenue in Sind.

6. The Collectors and Deputy Commissioners shall issue after consulting the Collector of Salt Revenue in Sind such orders as they may deem proper to regulate the examination and reweighment of salt under removal at preventive stations in their respective districts, whenever such stations may be established in Sind.

7. Licenses under section 37 (2) and 38 (2) may be granted by Collectors and Deputy Commissioners within their districts and by Assistant and Deputy Collectors in charge of Divisions within their respective charges.

8. Search warrants under section 42 may be issued by all Collectors and Deputy Commissioners within their districts and by all Assistant and Deputy Collectors within their charges, by any Magistrate and by the Deputy Superintendent of Excise.

9. All confiscations shall be adjudged by Collectors and Deputy Commissioners or by Assistant or Deputy Collectors in charge of Divisions and also by the Collector of Salt Revenue in Sind, within their respective jurisdictions.

(Commr. in Sind's Circular of May 1919 as amended by his Circular No. 2017-X./III. of 1st October 1924.)

SECTION VI.

RULES.

A.—Rules regarding the Prevention of the Illicit Manufacture and Sale of Salt in the Territories of H. H. the Gaikwar.

(Collr. S. R.'s No. 2199, dated the 22nd May 1896.)

Whereas it is expedient to prevent more effectually the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of His Highness the Gaikwar's territories, the Notification No. 4, dated the 9th July 1881, is cancelled and the following rules are promulgated:—

I. In the Baroda, Kadi and Navsari Divisions:—

(*a*) all manufacture of salt,

(*b*) all collection of salt from places where it is spontaneously produced,

(*c*) all possession of and traffic in such salt whether manufactured or collected, and

(*d*) all possession of and traffic in salt, which has evaded the payment of the British salt duty,

are hereby prohibited. For the purpose of these rules, salt shall include salt spontaneously produced and natural saline deposits, but shall not include salt efflorescence and salt earth proved to be for *bonâ fide* use in constructing mud walls of houses and similar domestic and industrial purposes.

II. Whoever contrary to the preceding rule—

(*a*) manufactures salt,

(*b*) collects salt from places in which it is spontaneously produced, or

(*c*) possesses or traffics in such salt knowing or having reason to believe the same to be so manufactured or collected or to have evaded the payment of the British salt duty,

shall be punished with imprisonment of either description, which may extend to six months or with fine which may extend to Rs. 500, or with both.

III. All salt in regard to which an offence under the preceding rules has been committed, is hereby declared contraband and shall be confiscated and destroyed.

IV. All vessels, animals, conveyances and packages used in carrying contraband salt from one place to another in the Divisions aforesaid shall be liable to confiscation, but may be redeemed on payment of such fine as the officer adjudging confiscation may think reasonable.

V. All offences under these rules shall be cognizable by any Magistrate exercising powers not less than those of the second class.

VI. Any Magistrate who takes cognizance of any such offences, is hereby authorised to confiscate and destroy any salt described in Rule III, or confiscate any other thing described in Rule IV as liable to confiscation.

VII. Any Magistrate trying any offence under these rules shall have the power to award to informers and other persons through whose aid or instrumentality any offender or offenders against these rules shall have been convicted, or any seizure of contraband salt shall have been made, such rewards from the fines levied and the proceeds of the confiscation made in the case as he may deem fit.

VIII. Any official of the Jakat, Abkari and Opium Department not lower in rank than Inspector and any Police Officer not lower in rank than a Naib Fouzdar in charge of a Police Station or any officer specially authorised by the Sar-Subha in this behalf may—

(*a*) enter at any time by day any land, building or enclosed premises upon or in or from which he has reason to believe that—

(1) contraband salt as per Rule III is being manufactured, collected or removed, or

(2) contraband salt as per Rule III is stored or concealed.

(*b*) seize any contraband salt as per Rule III discovered in any place or in transit, and any animal or thing liable to confiscation under Rule IV;

(*c*) detain, search and arrest any person whom he has reason to believe to be guilty of any offence punishable under these rules or in whose possession contraband salt as per Rule III is found.

All searches under this clause shall be made in accordance with the rules and regulations for the time being in force in the Baroda State in that behalf. Any officer making a search shall at once report the result to the Magistrate having jurisdiction.

Searches may only be made by night under warrant issued by a Magistrate having jurisdiction.

IX. If any officer of the British Police or of the British Salt Department give information of any offence under the foregoing provisions to any Police Officer or a Magistrate of this Government, such Police Officer or Magistrate shall take immediate cognizance of the same.

X. If any officer of the British Police or of the British Salt Department pursue into any of the three Divisions aforesaid any person importing salt which such officer has reason to believe has evaded the British salt duty, such British Officer may apprehend such person, and the person so apprehended shall be made over to the nearest Police Officer of this Government together with the salt and any vessels, animals, conveyances or packages employed

in conveying it, under a declaration in writing, that he, the officer, apprehending, is an officer of the British Police or of the British Salt Department, as the case may be, and that he has reason to believe that the person he has apprehended has evaded the British Salt duty. The Police Officer of this Government shall take charge of and pass a receipt for the person and things so made over to him. The person so taken charge of shall be forwarded for trial *under the procedure in force for the time being for the extradition of the criminals to the British Magistrate having jurisdiction.*

XI. All Village Police and Revenue servants of the State shall be bound—

(*a*) to render assistance to officers acting under these rules,

(*b*) to give any information which they may receive of the commission of or the intention to commit any offence under these rules to some officer who has power to take action under Rule VIII.

(These rules were finally approved by this Government, *vide* G. R. No. 6017, dated the 2nd September 1903 and No. 4680, dated the 8th June 1905.)

NOTE.—Officers of the Salt Department should not enter Baroda territory to destroy salt, but the existence of salt in the khari may be brought to the notice of the local Baroda State officials and they may be requested to take steps to destroy it.

B.—Rules for the export of salt by sea from Baroda State.

N.B.—The term "Steamers" in these rules includes "Motor Vessels".

1. The State shall take all proper measures to ascertain the quantity of salt shipped.

2. This quantity shall be shown in the ship's Export Manifest.

3. (a) *Vessels lying at anchor.*—(*i*) If the salt is to be exported in a sailing vessel, it shall be conveyed from the shore to the vessel by lighters or boats in strong bags of uniform size, which shall be tallied on board by a responsible officer and shall be stowed on the vessel intact.

(*ii*) If the salt is to be exported in a steamer, the salt shall be similarly conveyed to the steamer in bags, but these may be emptied into the steamer's holds after being tallied on board. Where, however, the authorities in the port maintain a close supervision over the movements of the lighters during their transit from shore to steamer, the condition about bagging may be waived provided that salt is accurately weighed into the lighters or boats at the shore, or is weighed over a weighbridge if brought on railway trucks.

(b) *Vessels loading alongside the quay.*—(*i*) If the salt is to be exported by a sailing vessel, it shall be loaded and stowed there in

bags of uniform size which shall be tallied on board by a responsible officer.

(*ii*) If the salt is to be exported by steamer it may be either similarly loaded in bags or brought to the steamer in bags, of uniform size, which shall be emptied into the holds after tally or brought in bulk from the works to the steamer where it shall be weighed into the ship over scales or—if brought in railway truck over a weighbridge.

4. If the salt is to be conveyed in bulk in the holds of a steamer no hold containing salt shall be loaded with other cargo.

5. The hatches containing bulk salt will be sealed by the Port Officer, Baroda, and shall remain with the seals intact throughout the voyage. Unless the salt is destined for foreign port, the seals will be broken on arrival of the ship at destination by the proper officer of Customs, to whom a copy of the seal should be sent before the first consignment is despatched so that the seals on the hatches can be checked on arrival at destination.

6. The vessel shall not enter any port in British India *en route* but shall proceed direct to its destination, provided that this rule need not be enforced if the vessel has holds in which the salt can be loaded unmixed with other cargo and the hatches of which are capable of being sealed.

EXPORTS OF NON-DUTY PAID SALT TO BENGAL AND BURMA.

7. Provisions as to loading, etc., shall be as above.

8. The salt shall not be loaded except in steamers or sailing vessels of not less than 1,000 tons gross burden.

9. Intimation giving the following particulars:—

Name of vessel and Company (if a liner),

Name of exporter,

Quantity in Bengal maunds of salt exported,

Destination,

Date of port clearance,

should be sent to the Collector of Customs of the port of import in Bengal-Burma and to the Collector of Salt Revenue, Bombay.

10. The Collector of Customs of the port of import in Bengal-Burma will notify the Collector of Salt Revenue, Bombay, of the outturn of the salt giving the following details:—

Name of vessel and Company (if a liner).

Name of importer.

Quantity in Bengal maunds of salt imported.

Date of entry inwards of the vessel.

Date of completing the landing of the salt.

EXPORT OF SALT TO BENGAL/BURMA IN VESSELS OF LESS THAN 1,000 TONS GROSS AND OVER 300 TONS BURDEN. SALT SHALL NOT BE EXPORTED TO THESE PORTS IN VESSELS OF LESS THAN 300 TONS.

11. Provisions as to loading, etc., shall be as laid down in rules 1 to 6.

12. Full duty shall either be recovered, or its recovery secured by the State under the Salt Credit Bond Rules. The amount of duty or of the Credit Bond shall be payable to the Collector of Salt Revenue, Bombay, subject to the deduction on account of wastage as provided in rule 14 below.

13. The consignment shall be accompanied by a permit a copy of which shall be sent to the Collector of Salt Revenue, Bombay. The State shall keep such accounts as will enable the Bombay Salt Department to know what quantities are being exported.

14. On receipt of the outturn report from the Collector of Customs of the port of import in Bengal/Burma as in rule 10, above, the exporter shall be entitled to a refund of duty on the actual wastage up to 5 per cent. of the quantity shipped, or if he has removed salt under the Salt Credit Bond system he will be allowed a credit to that extent.

15. Shippers will understand that accommodation at the Golas will only be obtainable if it can be provided without interfering with the warehousing of dutiable salt.

EXPORT OF SALT TO PORTS OUTSIDE OF INDIA.

16. The export of salt to ports outside of India shall be governed by the provisions of Articles 6 to 8 of the treaty of 1887, which are reproduced below for ready reference:—

ARTICLE 6.

The Government of Baroda will not permit any salt to be exported from its possessions in Kathiawar to any foreign port outside of India, unless the vessel containing it is bound direct from that port.

ARTICLE 7.

No vessel bound from the possessions of the Government of Baroda in Kathiawar to any port situated in British India, or a Native Indian State or any foreign European settlement in India, will be permitted to carry salt as sole cargo or as part of its cargo.

ARTICLE 8.

The Government of Baroda will bind the owner or captain of any vessel containing salt for exportation from its possessions in Kathiawar to any foreign port outside of India, not to touch on the voyage at any port in British India or a Native Indian State

or a foreign European settlement in India, unless driven to it by stress of weather, in which case he shall be bound to give the earliest intimation of arrival to any British or Native Officer residing at the port, and not to land any part of the salt contained in the vessel at such port.

17. Full duty shall either be recovered, or its recovery secured by the State before shipment. If the recovery is secured the amount shall be payable to the Collector of Salt Revenue, Bombay, unless the security is discharged as provided in rule 19 within six months.

18. The consignment shall, in transit, be conveyed by a permit granted by an officer of the State duly empowered in this behalf, which shall specify the particulars laid down in section 31 (*2*) of the Bombay Salt Act (Bombay Act No. II of 1890). A copy of the permit shall be sent to the Collector of Salt Revenue, Bombay.

19. On receipt of an outturn certificate from the proper officer of Customs at the place of destination the amount of duty shall be refunded to the exporter, subject to the deduction of the amount, if any, by which the quantity landed falls short of 95 per cent. of the quantity shipped; or if the exporter has given security his security shall be discharged to this extent. The form of report shall be the same as in Rule 10, except that the quantity shall be given in tons avoirdupois. It will be the duty of the State to arrange for this outturn report and the despatch within four months of the date of shipment, of a copy of it to the Collector of Salt Revenue, Bombay, together with duty on the amount, if any, by which the quantity of salt landed has fallen short of 95 per cent. of the quantity shipped it being presumed that the salt so short landed has passed into British India without payment of duty.

(G. of I., For. and Pol. Dept., No. F. 148-I./28, dated the 12th September 1928, as amended by No. F. 148-I./28, dated the 18th February 1929, and No. F. 127-I./30, dated the 22nd September 1930.)

C.—Conditions on which the Dhrangadhra Darbar is allowed to export salt to ports outside British India.

(A) (1) That the vessel used shall be of not less than 300 tons burthen.

(2) That the vessel shall not enter any port in India *en route* but proceed direct to its destination.

(3) That the consignment shall in transit be covered by a permit granted by an officer duly empowered in this behalf which shall specify the usual particulars laid down in section 31 (*2*) of the Bombay Salt Act, II of 1890.

(4) That either full duty and cost price shall be recovered by the State at the time of removal of the consignment or the removals allowed under the credit bond system.

(5) That duty shall be refunded or credited to the account of the exporter, if salt is removed under credit bond system, on pro-

duction of a certificate from a competent authority at the place of import outside India to the effect that the salt has reached its destination (a reasonable percentage allowance being made for wastage).

(6) That salt shall be carried from the salt works to the vessels in bags. If it is to be conveyed in sailing vessel the bags shall be stored in such vessels intact. If it is to be conveyed by steamers it may be emptied into the steamer's hold only.

(7) That salt intended for export outside British India shall be stored and accounted for separately from salt intended for consumption in Kathiawar or to be handed over to the British Government.

(8) That the balance of salt in store shall not at any time exceed the quantity exported out of British India in one year.

(G. R., R. D., No. 80-C. of 1st July 1924 and G. of I., F. D. (Central Revenues), No. 1434 of 3rd May 1924.)

Conditions governing the export of Baragra salt by sea by the Dhrangadhra State *via* Kathiawar Ports to Bengal and Burma.

(*a*) The State shall maintain such accounts as will enable the officers of the Salt Department to know the stock of salt in hand and issues.

(*b*) Shipment can be made only by the State, and not by private firms.

(*c*) The bags of salt to be covered by a permit to be issued by the Commissioner of Salt Revenue of the State to accompany the consignment and a duplicate copy of which shall be forwarded to the Collector of Salt Revenue, Bombay, specifying—

1. Name of exporter,
2. Name of vessel,
3. Name of Master,
4. Quantity of salt,
5. Duty credited to Government,
6. Date of shipment.

The loading to be on steamer or country craft of not less than 300 tons burthen, and the number of bags to be certified by the Port Officer, Bhavnagar. The salt, if shipment be by steamer, may be emptied into the hold and the hold sealed after loading by the Port Officer, with his own seal. If shipment be by country craft the salt to remain in bags. The vessel should go direct to Calcutta or a port in Burma and not call at any intermediate British or Foreign Port in India.

(*d*) The salt to be bagged in strong bags of uniform size and loaded into wagons under the personal supervision of the Dhranga-

dhra State Inspector, after which the wagons would be inspected and sealed by the Commissioner of Salt Revenue, Dhrangadhra.

(*e*) The Commissioner of Salt Revenue, Dhrangadhra, to notify the Collector of Salt Revenue at least 7 days beforehand that a consignment of so many bags was being despatched on a particular date from Kuda for shipment at Bhavnagar and that duty at the current rate per maund had been paid into the Treasury at Wadhvan Camp, for which the duplicate of the Treasury receipt would be sufficient evidence.

(*f*) The allowance for wastage at the time of pre-payment of duty to be 5 per cent. Duty will therefore be paid on 95 per cent. of the consignment, subject to adjustment on actual quantity landed in Calcutta or Burma if in excess of 95 per cent. If the Durbar so prefers it may pay the whole duty at Wadhvan Camp and receive back refund of the duty on the quantity short landed at the destination up to a limit of 5 per cent. Such refund to be made at Wadhvan Camp Treasury. If the outturn in Calcutta or Burma be less than 95 per cent. the State will get no refund of the wastage in excess of 5 per cent. If preferred the salt can also be exported under the credit bond system.

(*g*) The State will distinctly understand that accommodation in the Calcutta Salt Warehouses, which are bonded warehouses intended for non-duty paid salt, cannot be guaranteed and that the salt can only be stored therein if the requirements of non-duty paid salt have been satisfied.

(*h*) The Superintendent, Preventive Service, Calcutta, or the Collector of Customs at the port of import in Burma, as the case may be, will issue to the Collector of Salt Revenue, Bombay, a certificate for the quantity of salt manifested and the quantity landed.

(G. of I., F. D., No. R. Dis.-200-Salt/26, dated the 15th July 1926.)

D.—Rules for the export of salt by sea from the Bhavnagar/Navanagar/Porbandar/Morvi States.

N.B.—The term " Steamers " in these rules includes " Motor Vessels ".

1. The State shall take all proper measures to ascertain the quantity of salt shipped.

2. This quantity shall be shown in the ship's Export Manifest.

NOTE.—Applicable to Bhavnagar, Navanagar and Morvi States.

3. (a) *Vessels lying at anchor.*—The salt shall be conveyed from the shore to the vessel by lighters or boats in strong bags of uniform size which shall be tallied on board by a responsible officer. If the salt is to be exported in a sailing vessel the bags shall be stowed on such vessel intact. If it is to be exported by steamer the bags may be emptied into the steamer's holds.

(b) *Vessels loading alongside the quay.*—The salt shall similarly be placed in bags and tallied on board, if the ship is a sailing vessel. If it is a steamer, the salt may be emptied into the holds, after tally. It will be optional to convey the salt from the

works to the steamer in bulk in railway trucks, salt so conveyed shall be passed over a weighbridge before loading.

NOTE.—Applicable to Morvi State only.

3. (a) *Vessels lying at anchor.*—(*i*) If the salt is to be exported in a sailing vessel, it shall be conveyed from the shore to the vessel by the lighters or boats in strong bags of uniform size, which shall be tallied on board by a responsible officer and shall be stowed on the vessel intact.

(*ii*) If the salt is to be exported in a steamer, the salt shall be similarly conveyed to the steamer in bags, but these may be emptied into the steamer's holds after being tallied on board. Where, however, the authorities in the Port maintain a close supervision over the movements of the lighters during their transit from shore to steamer, the condition about bagging may be waived, provided the salt is accurately weighed into the lighters or boats at the shore.

(b) *Vessels loading alongside the quay.*—(*i*) If the salt is to be exported by a sailing vessel, it shall be loaded and stowed there in bags of uniform size which shall be tallied on board by a responsible officer.

(*ii*) If the salt is to be exported by steamer, it may be either similarly loaded in bags or brought to the steamer in bags of uniform size, which shall be emptied into the holds after tally or brought in bulk from the works to the steamer where it shall be weighed into the ship over scales or if brought on railway trucks over a weighbridge.

4. If the salt is to be conveyed in bulk in the holds of a steamer no hold containing salt shall be loaded with other cargo.

5. The hatches containing bulk salt will be sealed by the Port Officer, Bhavnagar/Navanagar/Porbandar/Morvi and shall remain with the seals intact throughout the voyage. Unless the salt is destined for a foreign port the seals will be broken on arrival of the ship at destination by the proper officer of Customs, to whom a copy of the seal should be sent before the first consignment is despatched so that the seals on the hatches can be checked on arrival at destination. If the salt is destined for a foreign port, the seals shall not be broken until after the vessel has, for the last time in the course of the voyage concerned, passed out of Indian territorial waters.

6. The vessel shall not enter any port in British India *en route* but shall proceed direct to its destination, provided that this rule need not be enforced if the vessel has holds in which the salt can be loaded unmixed with other cargo and the hatches of which are capable of being sealed.

EXPORT OF NON-DUTY PAID SALT TO BENGAL AND BURMA.

7. Provisions as to loading, etc., shall be as above.

8. The salt shall not be loaded except in steamers or sailing vessels of not less than 1,000 tons gross burthen.

9. Intimation giving the following particulars:—

Name of vessel and Co. (if a liner),
Name of exporter,
Quantity in Bengal maunds of salt exported,
Destination,
Date of port clearance,

should be sent to the Collector of Customs of the port of import in Bengal/Burma and to the Collector of Salt Revenue, Bombay.

The intimation sent to the Collector of Customs should be endorsed with or accompanied by a certificate signed by some suitable official designated by the Durbar in this behalf, stating the name and place of the salt works at which the salt was produced.

10. The Collector of Customs of the port of import in Bengal/Burma will notify the Collector of Salt Revenue, Bombay, of the outturn of the salt giving the following details:—

Name of vessel & Co. (if a liner),
Name of Importer,
Quantity in Bengal maunds of salt imported,
Date of entry inwards of the vessel,
Date of completing the landing of the salt.

EXPORT OF SALT TO BENGAL/BURMA IN VESSELS OF LESS THAN 1,000 TONS GROSS AND OVER 300 TONS BURTHEN, SALT SHALL NOT BE EXPORTED TO THESE PORTS IN VESSELS OF LESS THAN 300 TONS.

11. Provisions as to loading, etc., shall be as laid down in rules 1 to 6.

12. Full duty shall either be recovered or its recovery secured by the State under the Salt Credit Bond rules. The amount of duty or of the Credit Bond shall be payable to the Collector of Salt Revenue, Bombay, subject to the deduction on account of wastage as provided in rule 14 below.

13. The consignment shall be accompanied by a permit a copy of which shall be sent to the Collector of Salt Revenue, Bombay. The State shall keep such accounts as will enable the Bombay Salt Department to know what quantities are being exported.

14. On receipt of the outturn report from the Collector of Customs of the port of import in Bengal/Burma as in rule 10 above, the exporter shall be entitled to a refund of duty on the actual wastage up to 5 per cent. of the quantity shipped, or if he has removed salt under the Salt Credit Bond System he will be allowed a credit to that extent.

15. Shippers will understand that accommodation at the Golas will only be obtainable if it can be provided without interfering with the warehousing of dutiable salt.

EXPORT OF SALT TO COUNTRIES OUTSIDE BRITISH INDIA, PERMISSIBLE ONLY IN VESELS OF NOT LESS THAN 300 TONS GROSS BURTHEN.

16. Provisions as to loading, etc., shall be as in rules 1 to 6.

17. Full duty shall either be recovered or its recovery secured by the State before shipment. If the recovery is secured the

amount shall be payable to the Collector of Salt Revenue, Bombay, unless the security is discharged as provided in rule 19 within six months.

18. The consignment shall, in transit, be covered by a permit granted by an officer of the State duly empowered in this behalf, which shall specify the particulars laid down in section 31 (*2*) of the Bombay Salt Act (Bombay Act No. II of 1890). A copy of the permit shall be sent to the Collector of Salt Revenue, Bombay.

19. On receipt of an outturn certificate from the proper officer of Customs at the place of destination the amount of duty shall be refunded to the exporter subject to deduction of the amount, if any, by which the quantity landed falls short of 95 per cent. of the quantity shipped; or if the exporter has given security his security shall be discharged to this extent. The form of report shall be the same as in Rule 10 except that the quantity shall be given in tons avoirdupois. It will be the duty of the State to arrange for this outturn report and the despatch within four months of the date of shipment, of a copy of it to the Collector of Salt Revenue, Bombay, together with duty on the amount, if any, by which the quantity of salt landed has fallen short of 95 per cent. of the quantity shipped, it being presumed that the salt so short-landed has passed into British India without payment of duty.

[Bhavnagar—G. of I., For. and Pol. Dept., No. F. 219 (3)-I./29, dated the 14th November 1929.

Navanagar—G. of I., For. and Pol. Dept., No. F. 669-I./26, dated the 13th June 1928 and 7th September 1928.

Porbandar—G. of I., For. and Pol. Dept., No. D.-252-I./29, dated the 15th February 1929.

Morvi—G. of I., For. and Pol. Dept., No. F. 331-I./28, dated the 6th 6th September 1928 and 13th November 1928.]

(G. of I., For & Pol. Dept., No. D.-1644/I/31, dated the 26th July 1931.)

The Government of India are pleased to grant to the Cutch Darbar the same concessions which have been granted to the Maritime States of Kathiawar to export salt by sea to Bengal, Burma and to foreign countries. The rules that have been framed to regulate export from the other Maritime States are applicable *mutatis mutandis* for Cutch. This concession does not imply any relaxation of the other conditions of the Salt Agreement with the Darbar.

(G. of I., P. D., No. D.-1901—1/31 of 25th August 1931.)

(C. B. R.'s No. C. No. 397-Salt/31 of 27th August 1931.)

E.

NOTIFICATION No. 44 OF 1875.

It is hereby notified by order of the Governor-in-Council that all salt not duly covered by a permit which shall be carried across the Frontier Line hereinafter described otherwise than by a route prescribed by the Governor-in-Council, and all salt spontaneously produced within the east of the said Line, which shall be removed without due permission, will from the date of this notice, be con-

traband salt as defined in Bombay Act 7 of 1873; and all persons concerned in passing, removing or transporting such salt, or accepting or retaining such salt, and all such salt and all vessels, animals and conveyances used or intended to be used in transporting it, and all goods, packages and coverings in or among which it may be placed will be liable to the penalties set forth in part 6 of the said Act.

2. All salt stored within 10 miles of the said Frontier Line in excess of the quantity *bonâ fide* required for local consumption, shall from the date of this notice, be contraband and liable to confiscation, together with all goods, covering and packages among or in which it may be placed.

DEFINITION OF THE SALT FRONTIER LINE SOUTH OF THE FRONTIER OF RADHANPUR.

From the Runn opposite Radhanpur Territory the Line is to follow a course parallel to the coast of the Runn, and at a distance of 3 miles therefrom, until it reaches the cart track leading from Sultanpur to Udoo. From this point it will proceed straight to the westernmost masonry Pillar of the Patri Bajana boundary; thence it will run due east until it reaches the boundary of the Viramgam Taluka opposite the village of Goria, leaving on its north the village sites of Saulas, Salla and Uparialla in the Bajana Taluka; it will thence follow the boundary between the British Territory and Kathiawar, until, after encircling the Dhandhuka Pargana, it reaches the gulf of Cambay at the Sundrai creek.

THE FOLLOWING RULES OF PROCEDURE HAVE BEEN APPROVED BY HIS EXCELLENCY IN COUNCIL.

I. For the maintenance of the Preventive Line in Kathiawar, the Chiefs should be required to admit posts of Officers of the Salt Department into such villages and places and the Political Agent may appoint at the instance of the Collector of Salt Revenue and to assist the Salt Officers to find accommodation in such villages and places in every reasonable way.

II. The Officers of the Salt Department should be permitted to follow and apprehend smugglers in Kathiawar and to seize suspected salt, and carriages, animals and trappings used in its conveyance and the contents of any package in which it may be concealed. And it shall be the duty of the officers making such apprehensions and seizures to take the prisoners and property forthwith to the Inspector, to whom they are immediately subordinate, who after such preliminary inquiry as may be necessary (to be in all cases completed within 24 hours) shall forward any prisoners who appear from the information obtained to have committed any offence punishable under this notification to the proper court, and shall release any prisoners, the evidence or reasonable ground of suspicion against whom appears insufficient to justify their transmission to a court submitting a report of the case for the orders of his immediate superior. Persons who may have been released from arrest under

this rule by Inspectors of the Salt Department shall be liable to re-arrest and trial on application being made to the Political Officer in charge of the Prant by the Assistant Collector of Salt Revenue in charge of the Preventive Line.

III. It shall be the duty of the States concerned to cause the Officers to take part in the pursuit and seizure of smugglers, etc., to prevent the storage of salt in contravention of rule VII, and generally to assist the officers of the Salt Department. In the case of any seizures made by the Chief's officers apart from the Officers of the Department, notice should be given to the Head Local Officer of the Department to whom the salt and property seized, should be made over and opportunity should be given for such inquiry as may be necessary to ascertain whether the property seized is liable to confiscation.

IV. The Salt Department should prosecute all persons accused of smuggling before the Local Court of the Chief or Agency. An appeal to the Political Agent, if he has jurisdiction over the local court, against the decision of the court whatever it may be, will be open both to the prosecutor and the accused.

V. Questions of confiscation of smuggled salt, etc., will be determined by the Collector of Salt Revenue subject to an appeal to Government.

VI. All fines levied, and the proceeds of all confiscations adjudged shall be at the disposal of the Governor-in-Council for the purpose mentioned in section 61 of the Bombay Act VII of 1873.

VII. The storing of salt in excess of quantities required for local consumption in villages within 10 miles of the Preventive Line is prohibited as in itself an evidence of an intent to smuggle. Officers of the Salt Department may visit Kathiawar villages for the purpose of ascertaining whether any contravention of this prohibition has taken place and will then be entitled to respect and assistance. Should it appear to an Officer of the Salt Department of not lower in rank than an Assistant Inspector that salt is so stored, the village patel and all superior authorities in the State shall on request of such officer be bound to make effectual search for such salt and to record the result of such search in a report written at the time and signed by all Officials of the State, who are present. If such salt is found, they shall detain it for adjudication by the Political Officer within whose charge the place where the salt is found may be who shall if he considers that the salt found is in excess of the quantity, *bonâ fide*, required for local consumption pass an order for its summary confiscation together with all goods, packages or coverings in or among which it may be placed.

Kathiawar Political Agent's Office,
Camp Junaghad, December 23rd, 1875.

(Sd.) J. B. PEILE,
Political Agent.

KATHIAWAR POLITICAL AGENCY NOTIFICATION No. 32 OF 15TH JULY 1884.

In continuation of the foregoing notification No. 44, dated the 23rd December 1875, the following rules regarding the arrangement for the storage and distribution of salt in Kathiawar along the British Frontier were published by the Political Agent, Kathiawar, under the authority of Government at page 194 of the Kathiawar Agency Gazette for 1884:—

I. Within the 10 miles belt referred to in para. 2 of Notification No. 44 of 1875, there shall only be maintained the Depots noted in the schedule attached.

II. In the Depots exclusive of such as are at salt sources or works the quantity of salt stored, is to be regulated by the population as ascertained by the last census of the villages supplied from it the average consumption per head being calculated at 12 lbs.

III. During the rainy season, *i.e.*, from 1st June to 1st October salt sufficient for four months' consumption only may be stored in the Salt Depots; at other seasons the amount stored is not to exceed what is sufficient for two months' consumption.

IV. As far as is found feasible, a licensed vendor shall be established in each village, who is to obtain salt on permit from the Depot which supplies his village. Any licensed vendor obtaining salt from elsewhere to be liable to punishment in the spirit of Bombay Act II of 1890. Where there is no licensed vendor, villages may be supplied by the licensed hawkers according to the existing practice.

V. Any person carrying salt for sale or for purposes other than personal consumption not covered by a permit shall be liable to punishment in the spirit of section 51 of the Act above referred to.

VI. In all places where salt naturally forms, only so much as is required for *bonâ fide* consumption in Kathiawar may be collected and stored. All salt in excess of this amount or not required for storage as being of inferior quality to be destroyed.

VII. The responsibility of carrying out the above rules rests in States enjoying recognized jurisdiction on the Durbars of these States, and in Thana circles on the Government Officials in charge of that Thana. All breaches of these rules to be punished in the spirit of the Bombay Salt Act.

VIII. Any breach or neglect of these rules should be considered to be a breach or neglect of the provisions of Notification No. 44 of 1875 and actions should be taken in such cases as prescribed in article 7 of the said notification.

SCHEDULE.

Bajana, Vithalghad Talsana, Jamboo, Rarol, Balol, Kamalpur, Nagnesh, Karol, Limdi, Chuda, Sudamda, Dhandhalpur, Paliad.

The undermentioned Talukas are hereby informed in pursuance of the instructions conveyed in the Political Agent's English letter No. 601 of the 15th April 1875, that it is the wish of Govern-

ment that untaxed Foreign Salt shall not pass from any place in Kathiawar into British India or into any other part of Hindustan. You are also directed to make such rules as you can with a view to stop this traffic, and to take such order that no rayat of yours may follow this occupation. If other rayats carry on this traffic through your villages you should stop them.

Dhrangadhra.	Wunode.
Lakhtar.	Patri.
Bajana.	Dasara.
Vittalgad.	

(Jhalwad Prant's Order No. 366 of 19th April 1875.)

Any person disobeying this order should be punished the first time by confiscation of his salt; and if he repeats the offence then in the same manner his animals should be confiscated and notwithstanding, if he commits the offence a third time he should be punished by fine and imprisonment.

In continuation of this office Notification No. 35 of 1882 (quantity of salt required to be stated in Parwana) it is requested that Durbars possessing salt-works will not allow salt to be supplied for consignment to the Jhalwad Prant except on Parwana from the Durbars or official Authorities in that Prant. It is also notified that consignments of salt not covered by such Parwanas found in the Jhalwad Prant will be treated as contraband.

(Kathiawar Political Agent's Notification No. 40 of 1883.)

F.—Rules for the transport of salt and opium from Bhavnagar to the State villages Ontaria and Sandhida through the British District of Dhandhuka *vía* Bhimnath Railway Station.

1. The salt bags shall be booked from Bhavnagar to Bhimnath by railway parcel instead of by goods train.

2. The consignment of opium shall be booked from Bhavnagar to Bhimnath in a sealed bag and should reach Bhimnath with the seal intact.

3. At Bhimnath facilities should be given to the Salt Inspector, Dhandhuka, to examine and weigh salt and opium efficiently.

4. The bag of opium shall be re-sealed with the Salt Inspector's seal only if it is not properly sealed by the Bhavnagar Officials and conveyed straight to its destination with the seal intact; so also should the salt be conveyed to its destination by the most direct route.

5. Any salt or opium imported in excess of the fixed quantity and all salt or opium imported or transported even under a cover or a pass by route other than the one prescribed and all salt or opium imported without a pass, shall be treated as contraband within the meaning of the Bombay Salt and Indian Opium Acts respectively.

(G. of I., For. & Pol. Dept., letters No. 94-1 of 27th April 1926 and 20th October 1926.)

G.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to make the following law for the prohibition of transport of salt within certain railway lands in Kathiawar:—

1. (1) This law may be called the Kathiawar Railway Lands Prohibition of Salt Transport Law, 1930.

(2) It extends to the railway lands, specified in the notifications of the Government of India in the Foreign and Political Department Nos. 483-I. and 484-I., dated the 3rd October, 1924, hereinafter referred to as the said lands.

2. The transport by railway of salt in a quantity exceeding five tolas over any part of the said lands lying on the west side of the salt frontier line as defined in the notification of the Government of Bombay, No. 44, dated the 23rd December 1875, or as subsequently re-defined hereafter, with a view to the export of such salt to British India, is hereby prohibited.

3. Any person contravening the prohibition contained in section 2 may be arrested without warrant by a police officer and shall, on conviction by a Magistrate of the First class having jurisdiction over the said lands, be punishable with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five hundred rupees or with both.

(G. of I., For. and Pol. Dept., Notification No. 409-I. of 25th June 1930.)

H.—(a) Issue of Duty-Free Salt.

FOR FISH-CURING.

Under the Government of Bombay Resolutions Nos. 8885 of 11th November 1884, 526 of 19th January 1895 and 2388 of 8th April 1885, sanction was accorded as an experimental measure to the opening of three fish-curing yards at the following stations where duty-free salt was issued for curing fish.

(*i*) Kosamba in the Surat District.

(*ii*) Vesawa in the Thana District.

(*iii*) Vengorla, in the Ratnagiri District.

2. The first two proved a failure as in the Surat District fishing vessels go far out to sea and do not return from their fishing grounds with catches of fish the same day. The Thana District being close to Bombay fresh fish commands a better price in Bombay than salted fish. As a result of the above experiments the Government of India in their letter No. 6240 of 25-11-1887 ordered the closure of the Kosamba and Vesawa yards and the retention of the yard at Vengurla and suggested that fish-curing yards should be established in other places where they were most likely to attract

fishermen and prove successful, and that the possibility of issuing duty-free salt to fishermen for curing fish at sea should be investigated. The number of fish-curing yards existing at present in the Ratnagiri and Kanara Districts, *viz.*, from Boria in the North to Bhatkal in the South, is 33.

3. The conditions necessary for opening a Yard are:—(1) that there shall not already exist a yard for fish-curing purposes within an easy reach from the proposed site, (2) that the local fishermen are likely to require at least about 1,000 maunds of salt every year, or 500 maunds, if the yard can be worked without extra establishment, and (3) that the proposed yard will be self-supporting.

4. If the above three conditions are fulfilled, a site is selected at a place near the sea-beach where fishing tonies and vessels land their cargoes of fish. According to the requirements in each case an open compound is hedged or walled on all sides with one opening and a store house for keeping salt built within it. The remaining space within this area is annually allotted to the fish curers for constructing fish-curing huts. The fish-curers bring their catches cleaned and dressed to their huts in this compound and keep them there until they are cured and are fit for export. The fishermen are not allowed to cook food or remain in this compound after their curing work is finished. Smoking in the compound is strictly prohibited. Quarters for the establishment and other necessary buildings and huts are generally constructed outside this compound, while the sentry box is located just outside the gate. If land is available the fish-curers are allowed to construct temporary sheds to store their cured fish outside this compound.

NOTES.—(i) Salt Kothars at fish curing yards should be built large enough as to be capable of accommodating the quantity of salt equal to the average annual consumption of the Yard. They should be built on a stone foundation with a wide plinth 2 feet high or more according to the ground level. The masonry work should consist of black trap stones, if readily available, otherwise of laterite stones and lime or Karel sand stones. If laterite or Karel stones are used, they should be cemented over.

The wall should be of Mango or Jungle wood planks two or three inches thick, the planks being deeply slotted into each other. The plank walls should be reinforced with well set staves or battens on the outside in order to prevent them from bulging out due to the pressure of salt. The inner partition walls should be of the same material and should be raised as far as the roof to prevent accessibility from one heap to another over the walls. The whole wood-work should be well turned on the outside. A wall of bamboo poles and splits should be constructed inside the Kothar leaving some free space and salt should be stored within it.

Mangalore tiles of superior quality should be used for the roof.

The Kothar should be erected as near the gate as possible.

A stone wall or bamboo fencing 6 feet high should run round the whole premises.

The ground inside the Yard should be properly levelled.

Sheds for curing fish should be erected inside the compound wall in rows of uniform sizes and should be laid out in a systematic way 3 feet open space being left around each hut, exclusive of the overlapping of the eaves. Each curer should be made responsible for the cleanliness of his

shed inside and the surroundings outside. The materials used in the construction of the sheds should be good and not old and unserviceable.

Refuse or dirty water should be drained off out of the shed, the drains being so constructed that all dirty water is discharged into the sea or pits or on the sand outside the yard compound.

The storage capacity of each individual storeroom should be ascertained and painted on a white ground in black figures on the outside of the front wall of each room.

(D. C., S. D.'s No. 415 of 13th June 1921 and the Collr.'s No. 102-5 of 18th June 1930.)

(*ii*) The framework of the huts need not be removed each year at the end of the season. This causes unnecessary trouble and loss, and there is no fear of any prescriptive occupancy right being acquired against Government. To make the position clear the owner may be asked to furnish Kabulayats agreeing to remove the huts if at any time called on by Government to do so.

(Commr. of C. S. and Ex.'s No. 10 of 3rd January 1921.)

5. For issuing duty free salt to fish-curers it is necessary to arrange for a supply of a large quantity of salt usually from Uran in the Kolaba District and Sanikatta in the Kanara District. In the beginning of August each year, tenders are invited by the Collector of Salt Revenue for the supply of salt to the Fish Curing Yards. The successful tenderer is required to execute an agreement. (Form No. 34 in Volume III.)

6. The clerk in charge of the Yard after taking into consideration the rate of daily issues and the space available in the store, indents on the Taluka Officer for salt in such quantity as may be required and the latter arranges to obtain the salt by sending indents on the Sarkarkun, Uran or Sarkarkun, Sanikatta, as the case may be. Such indents should not be sent after 15th March, so that there may not be any risk in transit.

(Collr.'s No. 102-19 of 18th September 1927.)

7. As soon as an indent for fish-curing yard salt is received the Sarkarkun, Uran or Sanikatta enters the necessary particulars in a Register (Form No. 35 in Vol. III) and immediately communicates the indent to the contractor. When the contractor has made arrangements to despatch the salt the Sarkarkun, Uran or Sanikatta wires to the Officer-in-charge of the Yard to send a peon to escort the salt. If the peon does not arrive in time the Sarkarkun, Uran or Sanikatta sends the salt to the Preventive Station, in charge of a peon from the salt-work who may not leave the vessel until relieved by the peon from the Fish-Curing Yard. The duty of the escort is to see that the salt which is duty-free is not pilfered on its way to its destination.

8. On the arrival of the consignment at the Yard the Taluka Officer proceeds to the yard and has the consignments in toto reweighed in his presence (see Form No. 36 in Vol. III). The salt is then heaped into a separate compartment and stamped with a seal. The quantity as shown in the permit is credited to Form I (Form No. 37 in Vol. III) and the excess or deficiency discovered is accounted for by credit or debit entries in the same form. The

taluka Officer should leave a note of the excess or deficiency in the remarks column of this Register. Excess or deficiency found at the Preventive Station should be ignored. The contractor should be paid for the net quantity turned out at the Yard.

9. In ascertaining excess or deficiency the tare of the empty bags shown in the permit should be taken into account, unless there are good reasons, to be recorded in writing for deviating from that procedure.

NOTES.—(*i*) Sarkarkuns should see that the bags used for the removal from the salt-works of salt indented for the fish-curing yards are in a sound condition so that no salt drops out in transit from the Preventive Station to the Yards.

The Preventive Officers concerned should bring to the Assistant Collector's notice cases in which these instructions are disregarded. The Customs Officers at places where there are F. C. Yards should return the empty salt bags to the contractor without delay.

(Commr. of C. S. and Ex.'s No. 186-34 of 12th July 1921.)

(*ii*) It shall be the duty of the Fish Curing Yard clerks to see that boats in which salt is transhipped from a larger vessel, are not over-loaded. They will be held responsible for accidents that may occur from over-loading.

(Collr. of S. R.'s No. 474 of 20th March 1913.)

(*iii*) The subordinate staff at Fish-Curing Yards should exercise due care in weighing the salt while taking delivery and take all possible precautions to prevent wastage by rain. Otherwise the establishment shall have to make good the value of the excess or deficit over 1 per cent.

(Collr. of S. R.'s No. 102-3 of 12th March 1930.)

10. The supplier of Uran salt is according to the terms of his contract to be paid by the Sarkarkun, Uran for the quantity landed at a Yard. Therefore every Officer receiving salt from Uran, as soon as a consignment reaches him, must communicate to that officer the net quantity landed at the Yard and the Sarkarkun, Uran, at the end of each month on receipt of this information shall prepare separate bills for each Range and make payments after obtaining the Assistant Collector's sanction. The Sarkarkun, Sanikatta, shall similarly make payments for all salt despatched by him, submitting the bills through the Taluka Officers to whom he supplies the salt. Shipping and landing charges must be billed for and paid by the Taluka Officer who receives supplies. At the end of the financial year the Officer supplying salt to the Yards shall furnish the Taluka Officers concerned with an account of expenditure incurred by him on their account.

11. The selling price of salt at the fish-curing yards is fixed so as to cover the cost price of salt delivered at the yards, *plus* the over-head charges incurred in maintaining the yards including the upkeep of the buildings. The over-head charges are on an average seven annas per Bengal Maund of salt sold at the yards. The Collector has been authorised under G.R., R.D., No. 6634 of 18th July 1913 to fix the issue rate from time to time.

12. The value of stock in balance shall be calculated at the contractor's rate *plus* over-head charges for landing and storing.

(Collr.'s No. 102-18 of 1st June 1927.)

13. Assistant Collectors of Salt Revenue are authorised to refund the cost price of unused salt issued to fish curers and returned to stock.

(G. O. R. D. No. 1121 of 20-4-1921.)

14. The following rules govern the transactions at Fish Curing Yards.

(Commr.'s No. F. C. Y. 1 of 17-4-14.)

15. Fish must be cleansed and prepared for curing before it is brought to the yard, and all orders issued by competent authority as to the disposal of the refuse so as not to create a nuisance, must be attended to. Persons using the Yards must also comply with any instructions given by the officer-in-charge for the regulation of space and convenience of traffic.

16. After fish curers have brought in all fish, split and cleaned and assorted according to the species, the clerk-in-charge of the Yard shall ascertain by weighment the number of fish of each kind which go to weigh an Indian maund, and he shall then calculate the weight of the whole lot according to the number of fish. In the case of smaller fish in the case of which the above instructions are not readily applicable the weight shall be ascertained by weighing some of the baskets in which the fish are brought in. The clerk shall then enter the name of the fish curer and other particulars regarding quantity of fish and salt in Form II (Form No. 38 in Vol. III) and recover the cost price at the fixed rate on the quantity of salt required by the curer. If the fish is to be cured by the wet process, he shall not, except for reasons to be recorded, allow more than one maund for every three maunds of fresh fish, and never allow more than one maund for every two maunds of fresh fish. If on the other hand, the fish are to be cured by the dry process, the ratio of salt to fresh fish shall be 1 : 5. After recovering the cost price the clerk shall test the scale and ascertain the tare of the basket to be used for weighing out salt. The salt shall then be weighed out maund by maund and the total weight of salt issued to each curer shall be shown against his name in Form II. The labour required for weighing out salt shall be supplied by the purchaser. No salt of less than half a maund in weight shall be issued, nor shall salt from another heap be issued until the heap already opened is cleared.

17. When the book balance in a heap to be cleared is about 50 maunds, the clerk shall send an intimation to the taluka officer who must proceed himself, or in a special case must depute one of his subordinates, to estimate the contents of the heap to be cleared. Such estimation may be either by eye or by actual weighment and

remark shall be written in Form I as to how much salt was found in it. After the clearance of this heap the clerk may open another heap. In case of emergency a second heap may be cleared in this manner and another opened without inspection by an Officer, but reasons for adopting this unusual course shall be reported immediately to the Taluka Officer.

18. In the wet process split and cleaned fresh fish should be salted and arranged in a quadrangular heap, while small and unopened fish, such as mackerel and sardines shall be treated with salt and formed into a conical heap. The same process should be repeated a second day, a third or a fourth day until the curing is satisfactory and fish thus cured should become fit for export in about a week. Fish cured by this wet process are never exposed to the sun. By the dry process all fish (sardines included), are opened, salted, kept in a vessel (which is generally an old toney) and allowed to steep in their own liquid from 12 to 24 hours according to the thickness of the flesh. The fish are then washed thoroughly in sea water and exposed to the sun.

19. Fish curing by the wet process is prohibited in the Karwar (Baitkhol) fish curing yard.

(Collr. S. R.'s No. 102-2 of 21-4-1925.)

20. The liquid discharged in the process of curing fish by the wet process should be drained off from the hut and if the number of establishments curing fish under this process be large, the drains should be constructed so that all filthy water running out from the huts is discharged either into the sea or on to sand outside the compound. Filthy salt brine collected in vessels used for curing fish by the dry process should be taken out of the compound in buckets and thrown into the sea. No person should be allowed to commit a nuisance in the compound and each fish curer shall be held responsible for keeping clean and tidy the space allotted to him. The clerk in charge of the Yard should be held responsible for the general maintenance of cleanliness in the compound and surroundings.

21. The issue of salt free of duty for curing fish by the tamarind process at fish curing yards is sanctioned on the following conditions:—

(*a*) the process shall be conducted within the limits of the Fish Curing Yards.

(*b*) Salt shall have dissolved before the receptacles are allowed to leave the yard premises.

(*c*) The proportion of salt to fish shall not be more than 3:1.

(Collr. of S. R.'s No. 102-16 of 23-10-26 and 102-12 of 17-3-1927.)

22. Fish, which have been cured in the Yard, should be removed therefrom as soon as the curing is completed satisfactorily,

loose salt clinging to the fish being carefully shaken off. The weight of the cured fish shall be ascertained either by actual weighment or by estimation as described above and the weight shall be entered in Form II (Form No. 38 in Vol. III).

23. Any fish left unattended to for more than three days shall be liable to be removed at the expense and risk of the owner. Expenses on account of removal will be recovered, if not paid, by sale of any salt or fish belonging to the owner that may be at the yard.

24. Any salt not in immediate use shall be kept in bags ticketted with the name of the owner and shall be lodged in the store-room for safe custody out of working hours.

25. Surplus salt may be returned into stock at the option of the owner, provided it is in good condition. The Yard clerk after crediting any salt so returned in Form I shall give a receipt in the prescribed form (Form 39 in Vol. III). The presentation of this receipt at the Sarkarkun's office shall entitle the holder to a refund of the price paid.

26. All refuse salt, at Fish Curing Yards unfit for use should be effectually destroyed in the presence of the Yard clerk under pain of severe penalty in case of default.

(Collr. of S. R.'s No. 43-1 of 3-3-1930.)

27. No one shall enter or leave a Fish Curing Yard compound otherwise than by the front gate or without the permission of the sentry at the gate, and all persons issuing from the compound and their head loads shall be liable to search for contraband salt. No children under 12 years of age shall be allowed to enter the compound. Persons working in the compound are expected to be of good behaviour and to conform to any rules framed for the working of a Yard. Any person misbehaving or refusing to obey lawful orders may be ejected from the compound.

28. Any person offending against the Salt Laws or proving otherwise undesirable may by an order passed by the Assistant Collector be prohibited from entering, or working in the Yard either permanently or for a specified period.

29. Fish may be cured with duty paid salt either on land or at sea if the fish curer provides himself with a special permit under section 37 of the Salt Act. Fish preserved at sea with duty-paid salt may be admitted into the Yards for the completion of curing and salt may be issued in such cases on the same conditions as apply to the removal of salt from the Yards for the preservation of fish at sea.

30. At the end of each month the clerk in charge of the yard shall submit to the taluka office a statement (Form No. 40 in Vol. III) showing any excess or deficiency discovered in any consign-

ment on re-weighment and on clearance separately with necessary explanatory notes. The Taluka Officer, if the variation be reasonable, shall pass it on to the Assistant Collector for sanction. The latter's order for adjusting the accounts of the heaps shall be noted against them in Form I. Re-weighment of consignments received for the Yard being made in the presence of an Officer, the causes of excess or deficiency shall be noted by that Officer in Form I. Ordinarily a margin of 1 per cent. is allowed for consignments cleared within a year of their arrival but the Assistant Collector can, on reasonable grounds, admit variations up to 3 per cent. Variations exceeding this limit shall be reported to the Collector for orders. When a Yard Karkun is transferred, he shall as far as possible hand over the stocks to his successor in person, any broken quantities being re-weighed if necessary.

31. A fortnightly statement (Form No. 41 in Vol. III) showing the transactions at the yard shall be submitted to the Taluka Office and the latter shall prepare a statement for all the Yards in the Taluka and submit it to the Assistant Collector who shall watch carefully the progress of the industry.

32. As a rule the Yard Karkun shall not retain, unless he happens to be also the Bandar Karkun, more than one day's receipts. Any money received up to 9 P.M. should be sent to the nearest Departmental Treasury, Bandar or Taluka, with a Chalan the very next morning if it be a working day or on the next working day. The receipted challan shall be filed consecutively in the Yard Office. Extra work fees collected at night shall similarly be remitted along with the cost price levied during the same period. If the Yard and the Bandar Office be combined in one, the Yard receipt shall be credited to Form II directly from Form I of the Fish Curing Yard Register.

(Collr.'s No. 1346 of 21-7 of 1900.)

33. A separate account of receipts and expenditure in respect of each yard should be prepared annually and submitted to the Collector for publication in the Administration Report of the Salt Department.

Issue of salt from the fish curing yards for local consumption in the Ratnagiri District.

34. The whole of the Ratnagiri District being cut off during the monsoon from the sources of salt supply, prices there sometimes rise abnormally high. Government in their Resolution, R. D., No. 5217-107 Confidential, dated the 31st May 1911 have therefore sanctioned the issue of salt for local consumption from the Fish Curing Yards at such fixed prices and during such period as may be determined by the Collector. The selling price will generally be not less than duty *plus* the issue price at the Yards.

35. When salt is ordered to be issued for local consumption, not more than one maund or less than 2½ seers should be sold to one person at a time. It shall also not be sold at all to licensed salt vendors nor to any one on a Sunday or a public holiday. All salt sold for local consumption shall be entered in a special Register (Form No. 43 in Vol. III) and the daily totals shall be then carried to Form No. I of the Fish Curing Yard. In the remittance challan the details of salt duty and cost price of salt shall be given separately to facilitate their credit to the proper heads. The taluka officer shall at the end of the account month submit to the Chief Account Officer a statement of salt sold from the Yard for local consumption and another to the Assistant Collector of the Range.

(*b*) REBATE OF SALT USED FOR PRESERVING FISH AT SEA.

1. For admission to the privilege of obtaining salt free of duty for curing fish at sea, applications must be made to the Sarkarkun in the name of the Tindal of the vessel it is proposed to use, who will be responsible for the due fulfilment of all conditions.

2. The Sarkarkun, after satisfying himself as to the fitness of the parties and taking such security as he may deem necessary either in the form of sureties or of cash deposits, shall enter the name and residence of the Tindal, the name, No. and place of the registry of the vessel and the names and residences of the sureties or the nature of the security taken, in a Register to be kept by him for the purpose; and shall send an extract to the Officer-in-charge of the yard. The latter will enter the particulars in alphabetical order in Form (Form No. 44 in Vol. III). The Register to be kept by the Sarkarkun shall be in the same form with columns 9 to 14 omitted therefrom and converted into a " Remarks " column.

3. Salt may be issued to any registered Tindal for preserving fish at sea on application stating that he is bound on a voyage which will necessitate the absence of the vessel at sea for more than 24 hours; provided that the quantity to be issued to any vessel for any one voyage shall, in no case, exceed one maund for every five of her ordinary take of fish and shall be paid for in cash at the rate of seven annas a maund or such other rate as may, from time to time, be fixed, in the case of salt issued for curing at yards.

4. For the preservation of fish at sea the proportion of salt to be used shall be, as nearly as possible, one maund of salt to five maunds of fish.

5. Salt in quantity less than ½ maund shall not be issued, and issue of salt shall be proportionate to the registered tonnage of boats. One maund of salt shall be issued for each registered ton of vessel, one ton of a vessel being taken as capable of carrying five Bengal maunds of fish. In the case of fractions of a ton, less than

$\frac{1}{4}$ shall be ignored, more than $\frac{1}{4}$ and not more than $\frac{3}{4}$ shall be taken as half a ton, for which $\frac{1}{2}$ a Bengal maund of salt shall be issued; more than $\frac{3}{4}$ of a ton shall be taken as one ton and one Bengal maund of salt issued in respect of it.

6. Each issue of salt and other particulars shall be noted in a consecutive number against the name of the Tindal in Form No. IV. (Form No. 45 of Vol. III.)

7. The salt shall be placed on board a vessel in bags of one maund weight (or if half a maund is to be issued, then in bags of one maund weight, in the case of full maunds, and one bag of $\frac{1}{2}$ a maund weight for such fraction). When the vessel is ready to proceed at sea, a permit to cover the salt shall be granted under section 37 of the Salt Act and the salt shall be kept in the same bags till it is required. Vessels taking salt under these rules, shall be bound to proceed straight to their fishing grounds and to return with their take of fish and surplus salt, if any, direct to the yards.

8. When the quantity of fish caught is less than that, for the preservation of which it is permissible under rule 4 to use the whole of the salt taken to sea, the excess salt shall be brought back to the yard to be dealt with according to the rules.

9. When the quantity of fish caught is more than that, for the preservation of which it is permissible under rule 4 to use the whole of the salt taken to sea, the excess fish shall be brought unsalted to the yard.

10. On arrival off the yard the whole of the fish on board shall be at once unloaded, examined and the weight ascertained in the manner laid down above. If it appears to be reasonably well cured, one maund of the salt issued may be passed as accounted for in respect of each five maunds of salted fish brought in. This proportion will, however, be liable to be varied, if the fish is insufficiently cured or is of kinds, the treatment of which may demand more or less than the usual proportion of salt. The reason for such variations shall in all cases be noted in Form IV in the remarks column (Form No. 45, Vol. III).

11. On arrival at the yard of the fish preserved at sea additional salt shall be issued at the yard for complete curing in such quantity as will bring the proportions of salt and fish to 1:3 maunds. But if on the other hand unused salt is brought back to the yard, the quantity so brought back shall be taken into account when issuing the additional salt. If unsalted fish is brought to the yard in accordance with Rule 9, salt shall be issued in the proportion of one maund to three maunds of fish.

12. If salt taken to sea is not satisfactorily accounted for on return of the boat to the yard, duty shall be recovered on the deficiency from the Tindal at the full rate in force and shown in Form No. III, the case being immediately reported to the Sarkarkun.

13. All surplus salt shall be brought back to the yard and shall, if not at once used, be retained at the yard as the property of the Tindal, who purchased it for his future use, in the manner prescribed above. If at the termination of a fishing season any salt belonging to a fish curer remains unused at the yard, it shall be returned into the yard stock, provided it is in good condition; and a receipt shall be granted and the holder thereof shall be entitled to a refund of the price paid under Rule 10.

14. If fish is brought to the yard partially cured and if it appears that the salt issued has been used for preserving a larger quantity of fish than that prescribed by Rule 5, then duty shall be levied at the Tariff rate in force for the time being on such salted fish as exceeds the prescribed quantity; such cases being immediately reported to the Sarkarkun. The amount of duty so recovered shall be shown in Form No. III. (Form No. 44, Vol. III).

15. If for any reason such as putrefaction, etc., which shall be noted by the Yard Karkun in the remarks column of Form (Form No. 45, Vol. III) it is necessary to issue salt in a larger proportion than one to three maunds after the fish is brought to the yard, such additional proportion of salt may be issued, but this step shall be taken only when absolutely necessary.

16. In issuing the additional proportion of salt in accordance with Rule 15, the Yard Karkun shall exercise his discretion, having regard to the condition of the partially cured fish. In any case of doubt, he shall refer to his immediate superior for orders.

17. No fresh issue of salt shall be made until the last has been fully accounted for and the fact noted in the Register (Form No. 45, Vol. III).

18. The name of any Tindal failing to comply with any of these conditions or reasonably suspected of, in any way, abusing the privilege, shall be at once removed from the register and he shall be debarred from receiving salt to take to sea.

19. An alphabetical list of the names of all persons struck off the Register as well as the persons concerned with irregularities which have led to their being struck off shall be kept both at the yard and in the Sarkarkun's office; and no application for admission to the privilege, in which any such person appears to be interested, shall be entertained, unless the Assistant Collector of Salt Revenue, in charge of the Range, shall see fit after enquiry to direct that it should be admitted.

(Commr.'s No. F. C. Y. 1 of 17-4-14.)

REBATE OF SALT USED AT SEA FOR CURING FISH

A. The following Rules have been sanctioned by the Government of India for the grant of rebate of duty on duty paid salt

taken out to sea by the fishermen in the Thana and Surat Districts, for curing fish at sea:—

(*a*) That the concessionaire shall make his own arrangements for procuring duty paid salt;

(*b*) That it shall be weighed by the Customs Officer before the boats put out to sea;

(*c*) That the Customs Officer shall issue a special permit in respect of the salt shipped and seal the end of the sewing with his seal, which shall be kept intact until the salt is actually required for curing fish;

(*d*) That on return to the Customs port the quantity of cured fish landed and the unused quantity of salt, if any, shall be weighed by the Customs Officer, and noted in the special permit as well as in his account book;

(*e*) That duty shall be recoverable on any quantity of cured fish landed in excess of the prescribed quantity, *viz.*, four maunds of fish to one maund of salt in the Thana Range and five maunds of fish to one maund of salt in the Surat Range;

(*f*) That the unused salt which shall not be more than the quantity shipped less the quantity used for curing at sea in the above ratio shall be taken back to the concessionaire's godown and credited to the accounts (with the Tindal's name against the entry) under the Sarkarkun or Bandar Karkun's initials. An account (Form 46 in Vol. III) of issues and receipts of salt at each of the godown shall be maintained, the salt brought from a salt-work being credited to the accounts with the particulars of permit numbers covering the consignment, and the issues debited in the name of the Tindal taking delivery and all the entries initialled by the Sarkarkun or the Bandar Karkun; and the balance struck at the end of each day;

(*g*) That no person shall leave the boat on her arrival before the cured fish and salt have been weighed by the Customs Officer, except with the latter's permission.

(*h*) That at the end of each month the concessionaire may apply to the Assistant Collector of Salt Revenue, Thana-Surat Range, for a rebate of duty on salt consumed for curing fish supported by the special permits and statements giving the quantities shipped, consumed and brought back;

(*i*) That such rebate shall only be granted if the accounts tally with the Custom House accounts;

(*j*) That the concessionaire shall deposit a sum of Rs. 1,000 (Rupees one thousand only) for the due observance of the conditions both by himself and the fishermen who are under contract with him;

(*k*) That the above amount shall be forfeited to Government in the event of a breach of any of the above conditions; and

(*l*) That Government reserve the right to themselves to withdraw the above concession at any time without assigning any reason.

(G. of I. letters C. No. 124-Salt-II/28 of 14-11-28 and R. Dis. No. 293-Salt-II/29 of 13-12-1929.)

NOTE.—The concessionaire is given a wholesale license for storage of salt for sale to his tindals.

B.—" LODHARI NONDH ".

A register called " Lodhari Nondh " (Form No. 47 in Vol. III) should be maintained in respect of all salt removed for curing fish at sea. Columns 1 to 6 should be filled in when the vessel proceeds to sea and columns 7 to 14 when it returns.

(Collr. of S. R.'s Circular No. 21 of 13-12-1878.)

2. The following instructions are issued in connection with the " Lodhari Nondh " system with a view to preventing salted fish cured with foreign non-duty paid salt being imported at Customs ports free of duty under pretence that it has been cured with duty paid salt.

(*i*) The tindal of any vessel who takes duty paid salt to sea for fish curing purposes shall obtain from the customs officer in charge of the port of departure a special permit under section 37 of the Salt Act showing the weight of the salt and the source whence it was obtained.

(*ii*) A note of the quantity of salt so taken at the same time shall be made in the Lodhari Register in the prescribed form.

(*iii*) The Customs Officer shall satisfy himself that the salt is actually on board the vessel when it proceeds to sea.

(*iv*) If the vessel returns without touching at any foreign port five maunds of salted fish may be admitted free of duty per every maund of salt shown in the permit, if the fish is cured by dry process, but if cured by wet process the proportion shall be 3:1. If the quantity of salted fish exceeds this proportion duty shall be levied on the excess. Under the Tariff Act, salt unused may be retained by the tindal and taken to sea next time with any additional salt under the same conditions.

(*v*) If the vessel has entered a foreign port the salted fish shall be treated as an import from that port and full duty shall be levied on the whole quantity.

(*vi*) Customs Officers should carefully examine salted fish for which free entry is claimed under these rules. Salt should be collected from the fish, sifted and compared with salt of the description taken to sea and if it should be found not to correspond, the case should be reported to the Sarkarkun of the Taluka for orders.

(Collr. of S. R.'s No. 2223 of 23-5-1896.)

3. Duty on salted fish in excess of the fixed proportion brought by vessels going out to sea for curing fish should be credited to III salt under " Fines and Forfeitures ".

(C. A. O.'s No. 217 of 16-11-1897.)

C.—For agricultural purposes.

Denatured salt may be issued from Fish Curing Yards or salt works for use as manure by agriculturists in the Bombay Presidency proper on the following conditions:—

(1) The agriculturist shall apply and obtain a permit from the Deputy Director of Agriculture of the Division in which salt is required;

(2) Such permit shall be presented to the Sarkarkun of the Taluka or the Yard Karkun as may be convenient and cost price at the prevailing rate paid to that officer about three months before the date when it is desired to remove salt;

(Collr., S. R.'s No. 47-7 of 20-9-24 and 47-12 of 2-10-1927.)

(3) The Sarkarkun shall then endorse on the back of the permit that the cost price has been received and that the permit holder shall present himself to receive the quantity on the day that will be fixed for the purpose and communicated beforehand to the applicant;

(4) Before the salt is issued it shall be denaturalised by mixing it in the presence of the Sarkarkun with crude oil and bone dust in the proportion of $97 : \frac{1}{2} : 2\frac{1}{2} = 100$ calculated to the nearest Bengal seer (not tola);

(Collr. S. R.'s No. 47-7 of 21-7-28.)

(5) The labour necessary for the preparation of the mixture and weighing it shall be supplied by the Salt Department.

Notes.—(*i*) Denatured salt can also be issued from Harnai Custom House provided that the minimum requirements of all the applicants amount in aggregate to Maunds 200. Salt can also be issued from the Bankot and Revdanda Custom Houses. The S .K., Bankot should make arrangements to store denatured salt from the Borya Fish Curing Yard at the Bankot and Harnai Custom Houses according to the requirements and the S. K., Revdanda from the S. K., Uran. The conveyance charges should in the first instance be met from the grant under " Salt Purchase and Freight ".

(*ii*) Denatured salt may be issued at any time if salt can be conveniently obtained and denaturants are available.

(Collr. S. R.'s No. 47-3 of 5-6-1928.)

(*iii*) The selling price of denatured salt has been fixed at the flat rate of 8 annas per maund.

(G. R., R. D. No. 2160 of 26-8-1929.)

(6) If the price of the denatured salt is paid in an office other than that of the Sarkarkun, such as a Bandar or Yard, the money

shall be forwarded with the permits to the Sarkarkun's office where it should be credited first in a separate account-book (Form No. 49 in Vol. III) and then in Register No. II in a lump sum under " Cost Price of Salt ". Salt issued from the Fish Curing Yards should be debited by a single entry in Form No. I of Fish Curing Yards. The Sarkarkun shall, as soon as possible, forward his annual indent for bone dust to the Sarkarkun of Dadar who, on receipt of all indents shall purchase the articles in whole-sale units and distribute them to all the indenting officers. Crude oil may be purchased locally in each Range. When the salt is to be issued from salt-works, the Sarkarkun should purchase the requisite quantity of salt at the lowest possible rate, prepare the denatured salt and notify to all permit-holders to attend and receive the quantities they have requisitioned. On their appearing he shall weigh out the salt and retain the original permit from the agricultural Department. If the salt be issued by an officer other than a Taluka Officer, the permits shall be sent to the Sarkarkun's Office for record. As salt, after it is denatured becomes manure and unfit for human consumption, no special permit is required to legalise its possession or transport, nor need the consignment be tested at any Preventive Station.

NOTE.—The amount of ground rent recovered from the shilotri or deducted from the cost price of salt to be paid to him, should be credited to Form No. I on a challan with the requisite particulars.

(Collr. S. R.'s No. 16-273 of 13-8-1928.)

7. Accounts of receipts and expenditure of bone dust and crude oil shall be kept in a register (Form No. 50 in Vol. III) while for the purpose of the profit and loss statement a cash account should be kept. At the end of each season accounts, explaining the causes of increase or decrease, should be submitted to the Collector, through the Assistant Collector of the Range, and to the Chief Accounts Officer who shall recover from the Agricultural Department any expenditure incurred in excess of receipts at the authorised issue price.

(Collr.'s No. 47-6 of 1-9-1924.)

8. Agriculturists in the Baroda, Bhor and Sawantwadi States have also been granted the concession of removing denatured salt from the Bombay Presidency at 8 annas per maund on the strength of permits issued by the—

(*a*) Subas of Baroda (Navsari and Kadi Divisions) in the case of Baroda State.

(*b*) State Karbhari in the case of Bhor State, and

(*c*) Agricultural Adviser of the State in the case of Sawantwadi State.

(G. of I., Foreign and Pol. Deptt., Memo. No. F.-196-I/29 of 30-9-29 to the Resident Baroda; G. R., G. D., No. 5786/24 of 1-3-26, and G. R., R. D., No. 5041/24 of 6-11-1925.)

D.—For industrial purposes.

Rules relating to the remission of duty on salt manufactured in or imported by land into the Bombay Presidency when such salt is used for any industrial purposes other than the preparation of refined salt or as an ingredient or preservative in any article of food or drink are given in Appendix A to Indian Salt Act.

F.—Issue of duty free salt in lieu of lost quantity.

The general rule of the Department is that when once salt is weighed out and given in charge of the permit-holder, all responsibility for its subsequent loss rests with the trader. This rule, however, is relaxed in the case of consignments lost before they pass through the appointed Preventive Stations, if it be shown that such loss was not due to the negligence of the trader or his servants. In every application for a permit to remove salt by water the applicant should declare, if he is loading his boat with more than 32 maunds per registered ton, that he will, not claim compensation for any loss of salt during transit. When therefore any accident happens and is reported to the Sarkarkun, the first point to be cleared is whether, disregarding the limit of weight so fixed, the boat was overloaded. The next point for inquiry is whether the boat by age and condition was sea-worthy and, if so, whether there was culpable negligence on the part of the crew in handling her. In short, losses certified to be due to acts of God and to such other accidents which the crew cannot reasonably be expected to avert may be admitted and any loss of duty paid salt thereby occasioned may be made good by the reissue of a quantity equivalent to that lost without payment of duty. Other charges such as ground rent must, however, be paid as on first removal.

2. When by accident during transport duty paid salt is lost between the salt-work and the Preventive Station, the trader should give immediate intimation of the accident to the Sazedar and the Sarkarkun of the Taluka. These officers should proceed instantly to the place to ascertain how much cargo has been saved and the cause of the accident. The Sarkarkun shall prepare a panchnama describing the condition of the boat and its cargo and make full inquiry to ascertain the cause of the accident. The consignment may then be released with necessary remarks on the permit and allowed to proceed to the Preventive Station where it will be tested and passed. The Sarkarkun should then submit these papers with his opinion to the Assistant Collector of the Range. Any conclusion arrived at the inquiry will be fully made use of when the trader applies for the issue of duty free salt in lieu of the quantity lost. An application should be made to the Sarkarkun concerned for the issue of duty free salt setting forth the causes of accident

and the precautions taken to prevent the loss. The Sarkarkun should then forward it for orders to the Assistant Collector with a reference to the proceedings of inquiry. The Assistant Collector shall submit it with the proceedings and his opinion for orders to the Collector of Salt Revenue, who, if he finds the accident due purely to causes beyond the control of the trader, will sanction the reissue of the quantity lost.

3. Claims for compensation in respect of accidents happening to consignments of salt after they have passed a Preventive Station should never be entertained. They are trade risks and as such could be averted by insuring the cargo.

(G. R., R. D., No. 3671 of 19-5-1893.)

I.—Pioneer Magnesia Works, Kharaghoda.

(I) Magnesium Chloride Industry.

The above Company has for the purpose of manufacturing salt bye-products such as Magnesium Chloride, Bromine, Bromide, etc., been given a monopoly for a period of 27 years commencing from 1st January, 1927, of the use of mother-liquor or bitterns left in the salt pans at the Pritchard Salt Works, Kharaghoda, after the manufacture of Baragra salt.

Notes.—(*i*) For the form of Agreement entered into by the Company see Form No. 51 in Vol. III.

(*ii*) The rate of Royalty to be charged to the Company for the bitterns used by them, has been fixed at Re. 1 per ton of outturn of Magnesium Chloride, with effect from 1-1-1927.

(C. B. R.'s letter R. Dis. No. 557-Salt/26 of 14-3-1927, and D. O. No. 244-Salt/27 of 10-5-27.)

(*iii*) The employees of the Company may receive Medical treatment at the Salt Department Dispensary at Kharaghoda on payment by the Proprietors of an annual contribution of Rs. 50.

(G. R., R. D., No. 7786 of 11-5-1923.)

(II) Refined salt.

(*a*) *By the boiling process.*

The Company has been allowed to remove crude Baragra Salt from the Main Salt Stores, Kharaghoda, to its Refinery near by, for the purpose of refining fine white table salt. The duty is payable at the time of removal of the refined salt from the Refinery. The conditions governing this concession are given in the license form (Form No. 52 in Vol. III).

(G. of I., F. D., letter C. No. 385-Salt/25 of 22-1-1926.)

(*b*) *By the washing and Solar recrystallisation process.*

A contract for refining refuse 1921 sifted salt at Kharaghoda has been given to the Pioneer Magnesia Works, Kharaghoda, for a period of nine years commencing from 1st January 1930, Government receiving one anna three pies per maund of refined salt removed in addition to the excise duty at the prevailing rate. For other conditions see the Indenture (Form No. 53 in Vol. III).

(C. B. R.'s letter D. Dis. No. 103-Salt-II/30 of 29-4-1930.)

J.—Rules for the conduct of work at Salt Grinding Factories.

Permission has been granted to establish Salt grinding factories at Wadala, Dharavi and Chendni for crushing both duty paid and duty free salt and to remove it to Dharavi and other places in the name of the concessionaires on the following conditions:—

1. The owners of the factories shall obtain all their requirements of salt in the ordinary way on payment of duty from any of the Salt Works in the Dadar taluka on original permits or from the Bhayndar or Thana Preventive Stations on partition permits.

2. Separate permits shall be obtained for duty paid and duty free salt, in the latter case the names of the concessionaires for whom the salt is intended being given in the application for the permit.

3. Salt obtained from the Salt Works at Dadar on permits issued by the Sarkarkun, Dadar, shall be taken to the factories by the most direct route after the usual test weighment by the Preventive Officer, Wadala.

4. In the case of salt obtained from Bhayndar and Thana Preventive Stations for the factory at Wadala an intimation of the arrival of the consignment should be given by the owner to the Preventive Officer, Wadala, and for those at Dharavi and Chendni to the Daroga, Dadar, and Preventive Officer, Thana, respectively, who shall check the consignment and test a few bags on the weighing machine before the salt is crushed and stored in the store room.

5. The owner of a salt grinding factory shall provide proper scales and weights for test weighment to be conducted from time to time by the Salt Revenue Officer empowered in this behalf.

6. Duty free and duty paid salt shall be stored in two separate compartments properly walled and secured under lock and key to the satisfaction of the Assistant Collector of Salt Revenue, Thana.

7. Separate accounts shall be maintained (Form Nos. 54 and 55 in Vol. III) for duty paid and duty free salt respectively. An account (Form No. 56 in Vol. III) shall be kept separately for each concessionaire showing the salt obtained for and supplied to him in order to enable the Supervising Officer to see at a glance

whether the quantity removed in the name of any concessionaire has been supplied to him in full.

8. The factories, the whole stock of salt therein and the Account books and permits shall at all times, be open to inspection by the Collector of Salt Revenue, Assistant Collector of Salt Revenue, Thana, or by any Salt Officer authorised on this behalf by the Collector of Salt Revenue.

9. The grinding of salt shall be done in an enclosed space which can be securely locked up to the satisfaction of the Assistant Collector of Salt Revenue, Thana, between sunrise and sunset only.

10. Consignments of salt brought to the factory in the name of a concessionaire shall be supplied to him in full after crushing at the factory on original permits or original partition permits, or on fresh partition permits issued by the Preventive Officer, Wadala in the case of removals of duty free salt to Dharavi tanneries from the factory at Wadala.

11. When the salt is ground and is ready for removal the Preventive Officer, Wadala shall test 15 per cent. bags of the consignment and after satisfying himself that the salt to be removed is the same as shown in the original permit shall endorse it and allow the salt in question to be sent to its destination.

12. The Preventive Officer, Wadala, or the Daroga, Dadar shall visit the factories in their charge at least once in a week and the Sarkarkun, Dadar, at least once a month, and the Preventive Officer, Thana, shall visit the factory at Thana occasionally. They shall check the accounts maintained at the factories and make an endorsement to that effect in the Account Book and shall make mention of their inspection in their diaries.

13. Whenever the factories are closed for more than 48 hours on account of repairs to the machinery or for want of salt, an intimation shall at once be sent to the Preventive Officer concerned and the Sarkarkun, Dadar. In the former case, the quantity of salt found ready for issue should be issued to the concessionaires on partition permits the remainder being detained for grinding after repairs to the machinery.

14. If the factory be closed on account of repairs to the machinery, the Sarkarkun, Dadar, or the Preventive Officer, Thana, or Bhayndar, shall not accept any application for removal of duty free salt for the concessionaires to the factory and the Preventive Officer, Wadala, shall see that the salt brought from Bhayndar or Thana or partition permits is entered in the books and kept securely in the store room of the factory concerned.

15. All refuse salt or refuse containing salt shall be effectually destroyed on or near the premises in such manner as the Preventive Officer, Wadala or Thana, or Daroga, Dadar, may direct.

(D. C., C. D.'s No. 6-14 of 3-4-1920 and Collr. S. R.'s No. 48-19 of 13-8-1924.)

K.—List of powers under Miscellaneous Acts exercised by the Officers of the Bombay Salt Department.

Class of Officers.	Abkari Act, V of 1878.	Opium Act, I of 1878.	Arms Act, XI of 1878.	Dangerous Drugs Act, II of 1930.	Poisons Act, XII of 1919.
	Sections.	Sections.	Sections.	Sections.	Sections.
(1) All Assistant Collectors of Salt Revenue (except the A. C. N. F.).	13 as regards the issue of passes for the transport of foreign liquor *via* the Customs outposts and Land Customs Stations.	..			
(2) All Assistant Collectors of Salt Revenue.	36, 37, 38-A, 38-D, 41 and 45 (*a*).	14, 15, 19, 20 and 22.			
(3) All Sarkarkuns, Inspectors and Assistant Inspectors and Coast Guard Inspectors.	36, 37 38-A, 38-D, 41 and 45 (*a*).	14, 15 .			
(4) All Inspectors of the Salt Department.	Do. .	20 . .			
(5) All Sarkarkuns, Preventive Officers and Bander Karkuns—					
Customs Managers, Castle Rock, Virangam and Dhandhuka.			11 (read with the Government of India, Commerce and Industry, Notification No. 5377 of 26th July, 1910, issued under Section 19 of the Sea Customs Act) and 12 and 13.	23 and 24	*Nil.*
Salt Inspectors at Castle Rock.					
Clerks of the Salt Department on train duty at Castle Rock.	13 as regards the issue of passes for the transport of foreign liquor imported *via* the Customs outpost and Land Customs Stations.				
Nakedars, Diggi, Poy, Anmod, Talewadi, Chorla, Majali, Ranpur, Kundli, Salingpur Road, Gundi, Bagodra, Shahapur, Thori, Gorla and Patti.					
(6) Darogas (Sub-Inspectors).	*Nil*	14, 15 .			
(7) Jamadars, Havildars and Naiks.	36, 37, 38-A and 40.	14, 15 .			
(8) Peons, Syrangs, Tindals and Lascars.	37 . . .	*Nil*			

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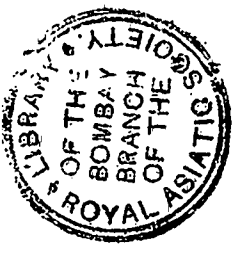
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